

**2005 BUDGET**

City of Bloomington  
Utilities Department

**CBU**

# **City of Bloomington Utilities**

## **2005 Budget Revisions Overview**

Due to a number of unforeseen expenses, it has become necessary to revise the 2005 CBU Budget. The CBU staff has revaluated various budget items with respect to 2004 expenditure data that was not available during the original budget preparation. We believe these revisions to represent a more accurate prediction of CBU's expenses for 2005. To better understand the various revisions, this memo will present the six items responsible for increasing expenditures, an overview of the reductions made to balance the budget, and a detailed list of changes for each fund (please find these lists on the attached spreadsheets). It should be noted that these changes do not represent a change in the previously approved surpluses within each fund.

There are six items that resulted in increases to the 2005 CBU Budget. They include:

- CBU has yet to find a new home for its operations. As a result, \$185,000 has been added to the Utility Service Board's budget for rent at the North Showers complex.
- CBU's health insurance costs have increased \$85,000 over the original forecast. This expense has been added to the Utility Service Board's budget.
- A new \$5.8 million SRF loan has been obtained with principal and interests payments in 2005 totaling \$220,000. This expense has been added to the Wastewater debt requirements.
- CBU is facing a projected budget shortfall of \$250,000 at the Monroe Low Service Pump Project. The shortfall is the result of several large dollar change orders that have occurred during the course of the project. This expense has been added to the Water extensions & replacements budget.
- CBU is committed to two Wet Weather Management Contracts totaling \$730,000. This expense has been added to the Wastewater extensions & replacements budget.
- CBU has recently discovered that the Sheffield Lift Station will need to be replaced in 2005 at an estimated cost of \$250,000. This expense has been added to the wastewater extensions & replacements budget.

In order to balance the 2005 budget and maintain the approved surpluses, the CBU staff took the following general actions:

- The CBU staff has recently completed an in-depth analysis of payroll expenditures. This analysis revealed what we consider to be excessive overtime expenditures. As a result, we have established overtime allocations for the various departments. We hope these allocations will lead the various department heads to overtime decisions that will reduce the total overtime expenditures without damaging the departments' ability to complete their required tasks. Budgeted overtime for 2005 will be \$358,500. This represents a \$75,000 decrease from 2004.
- The payroll analysis also revealed some inaccuracies in the allocation of payroll expenses within the 2005 budget. These allocations have been redistributed to more accurately reflect each department's payroll expense. The result is a \$300,000 reduction from the previous budget.
- The CBU staff compared current expenditure data for the first eleven months of 2004 to the 2005 budgeted figures. This guided the staff in making budget reductions that would not affect the utility's ability to provide quality service. Most reductions were made within the "Materials & Supplies" and "Furniture & Fixture" lines.
- CBU has an old wastewater construction fund with a remaining balance \$758,000. These funds will be used to finance a portion of CBU's 2005 debt requirements. This action is in compliance with state law and has been recommended by the State Board of Accounts.

## Water Budget Changes

Operations & Maintenance	Original Amount	Revised Amount	Change
Personal Services	2,809,600	2,494,925	(314,675)
Supplies	776,100	817,775	41,675
Other Services & Charges	1,867,100	1,937,900	70,800
Capital Outlays	47,800	-	(47,800)
O&M Total	5,500,600	5,250,600	(250,000)
<b>Extensions &amp; Replacements</b>			
Low Service Pump Project	-	250,000	250,000
<b>Water Grand Total</b>	5,500,600	5,500,600	-

## Wastewater Budget Changes

Operations & Maintenance	Original Amount	Revised Amount	Change
Personal Services	5,035,600	4,948,518	(87,082)
Supplies	1,107,400	976,982	(130,418)
Other Services & Charges	2,828,400	2,847,200	18,800
Capital Outlays	113,300	-	(113,300)
O&M Total	9,084,700	8,772,700	(312,000)
<b>Debt Requirements</b>			
2004 SRF Loan	60,000	220,000	160,000
Transfer from old Construction Fund	-	(758,000)	(758,000)
E&R Total	60,000	(538,000)	(598,000)
<b>Extensions &amp; Replacements</b>			
E&R Total	304,000	1,214,000	910,000
<b>Water Grand Total</b>	9,448,700	9,448,700	-

## Stormwater Budget Changes

Operations & Maintenance	Original Amount	Revised Amount	Change
Personal Services	181,400	298,738	117,338
Supplies	99,200	38,238	(60,962)
Other Services & Charges	38,200	36,000	(2,200)
Capital Outlays	10,600	-	(10,600)
O&M Total	329,400	372,976	43,576
<b>Debt Requirements</b>			
2004 Bond Anticipation Note	43,576	-	(43,576)
<b>Water Grand Total</b>	372,976	372,976	-

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# INTRODUCTION

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# **INTRODUCTION TO THE 2005 BUDGET**

## **Reorganization**

In an attempt to make CBU's budget more closely resemble the format used by the Civil City, the 2005 CBU Budget has been reorganized using the Civil City templates. There are two new sections included in this format. First, an organizational chart for CBU has been added. Second, a program budget has been created. This section links specific CBU expenses with specific programs. It also provides information about the various functions and accomplishments of the individual departments.

## **Redistribution**

One of the primary goals of this budget is to redistribute funds to more accurately reflect the actions of CBU. As a result, significant changes have been made in various line items. These changes are based on the assumption that 2003 was a typical and representative year for CBU. Furthermore, certain aspects of costing were simplified by uniformly distributing most costs between the Water and Wastewater funds. These expenses have been distributed with 40 percent in the Water fund and 60 percent in the Wastewater fund. This change more accurately reflects the distribution of revenue and expenses between the two utilities. To make this change less obtrusive, a version of the budget that combines the Water, Wastewater, and Stormwater expenses within each department has been included. This summary can be found at the end of the budget packet.

# A GUIDE TO ACCOUNTING CODES

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# A GUIDE TO LINE ITEMS

## Salaries & Wages – Employees

This line includes the salaries and wages for all departmental employees. It combines all types of employees (full-time, part-time, temporary) and all types of pay (regular-time, over-time, holiday-pay).

## Salaries & Wages – Officers & Directors

This line includes the salaries and wages for the Utilities Service Board and the director. In the past, this expense has been distributed across all departments. As a result of the 2005 budget reorganization, it will only appear in the director and the Utilities Service Board's budget.

## FICA

FICA is, in general, the federal payroll tax. This tax pays for a number of social programs including social security and Medicare. The line is 7.65 percent of the total salaries and wages.

## Pensions & Benefits

This line represents PERF benefits. It is 8.50 percent of the total salaries and wages.

## Chemicals

Most departments do not incur expenses for chemicals. For those that do, this line includes chemicals such as:

Anhydrous Ammonia  
Chlorine  
Lime  
Alum

Fluoride  
Polymer  
Potassium Permanganate  
Polyaluminum Chloride

## Materials & Supplies

This line is very broadly defined. It includes any expendable items such as paper, light bulbs, gloves, etc. It also includes repairs and maintenance of structures and treatment equipment. Purchased items that are not considered capital outlays are included here. This line item includes materials and supplies for:

Lines  
Services  
Meters  
Hydrants  
Meter Reading  
Structural Improvements

Engineering & Survey Equipment  
Pumping Equipment  
Treatment Equipment  
Records & Collection Statements  
Office Supply Expenses  
General Plant Maintenance



**Liability Insurance**

This line represents the liability insurance that CBU is required to carry.

**Purchased Water**

This line only appears under the Monroe Treatment Plant. It is the cost of water purchased from the Army Corps of Engineers.

**Purchased Power**

This line is CBU's electricity bills. It is included only for departments where large amounts of power are utilized such as the Monroe, Dillman, and Blucher Poole Treatment Plants and the booster & lift stations. The General Ledger divides these expenses between pumping, treatment, and general power expenses.

**Utilities General**

This line includes all utilities bills other than electricity, such as telephone, pager, and internet service bills.

**Contracted Labor**

This line appears only in the Transmission & Distribution department. It is the cost for seasonal workers hired under that department.

**Sludge Removal**

This line includes the cost of removing sludge at the wastewater treatment facilities. Some of this cost is distributed throughout Salaries & Wages, Materials & Supplies, and Transportation.

**Training**

This line consists of expenses attributed to continuing education and travel.

**Contracted Services**

This item includes professional services procured by CBU.

**In Lieu of Taxes**

This line is part of the inter-local agreement. It is CBU's contribution to the Civil City in lieu of property tax revenue. This expenditure is charged to the director's budget.

**Interdepartmental Expenditures**

This line accounts for funding agreements made between CBU and the Civil City. This expenditure is charged to the director's budget.

**Bond Issuance Cost**

This line item represents the cost of issuing bonds and is found in the director's budget.

**Transportation**

This line is the Fleet Maintenance bill that is paid to the Civil City each year. It is comprised of vehicle repair and fuel costs. It is divided among the various departments according to the number and value of the vehicles assigned to that department.

**Miscellaneous Expenses**

This line includes a wide variety of expenses. It is mostly comprised of shipping, mandated expenses for drug testing, and obsolete inventory costs.

**Furniture & Fixtures**

Computer equipment, office furniture & equipment, and the cost of maintaining these items appear in this line.

**Equipment**

This is a new line that includes moveable fixed assets.

# INTERPRETING THE TEMPLATES

The various templates include a number of columns that may not be self-explanatory. They are outlined below:

*2004 thru May*

This column shows the amount that has been spent through May of 2004. The 2004 projected values are based on these numbers.

*2004 Projected*

This column estimates 2004 expenditures by multiplying the amount spent through May by twelve fifths.

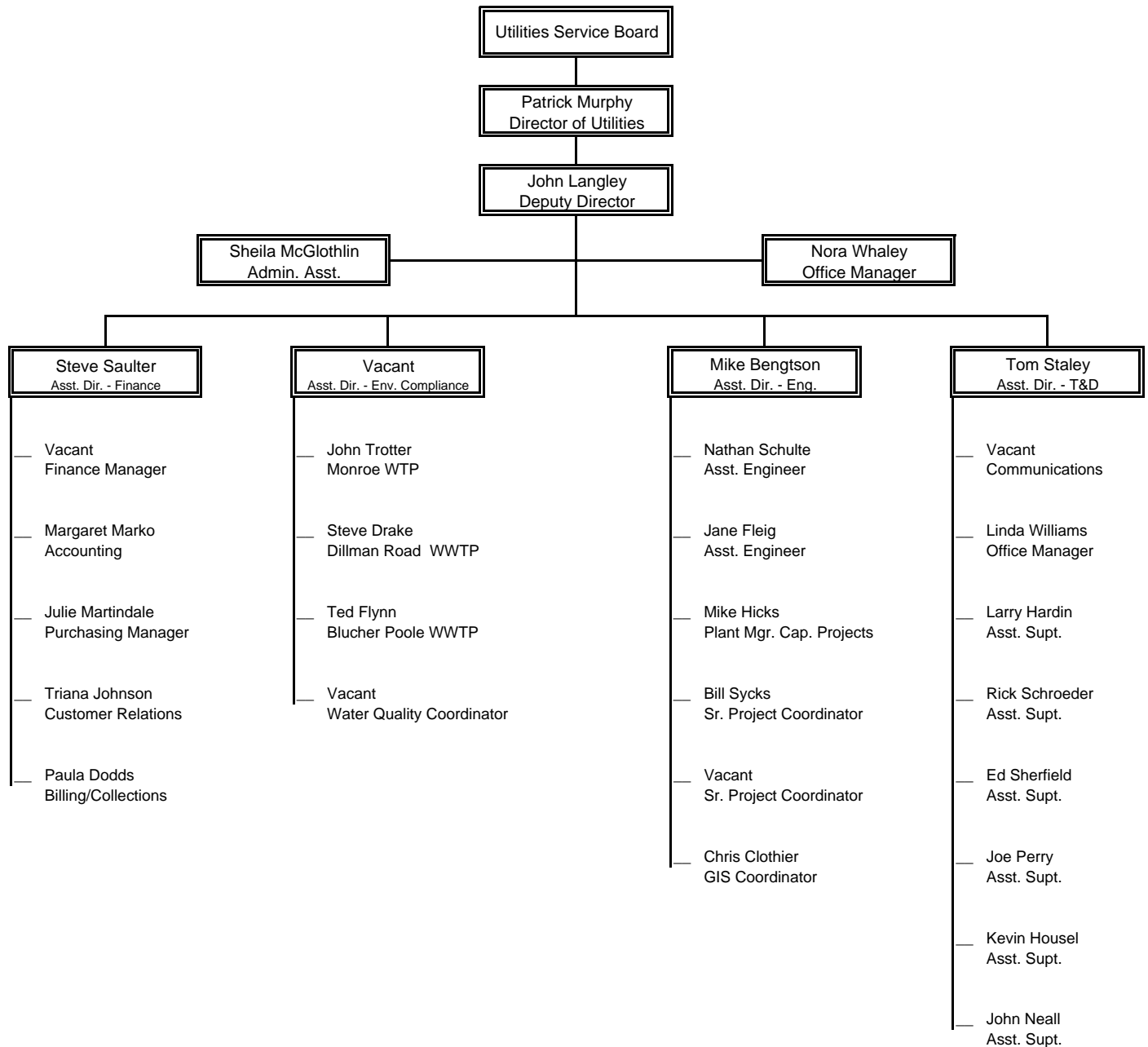
*\$ Change*

This column shows the change in each line item between 2004 and 2005.

*% Change*

This column shows the percentage change in each line item between 2004 and 2005 using 2004 as the base year.

# City of Bloomington Utilities Department Organization Chart 2004



## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Utilities Service Board**

- Program Description: The USB has broad oversight of CBU policies and activities and is governed by nine members, four appointed by the Mayor, three appointed by the Common Council and two serving in an ex-officio capacity representing the interests of the Council and the Mayor.
- Accomplishments:
- \* Working with CBU Administration and staff, the USB awarded \$14 million in improvement projects for the Monroe WTP. The projects began in November 2003 and will continue for two and one half years.
  - \* The USB reviews and approves the department's budget.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

#### **Administration**

- Program Description: CBU Administration oversees the day to day operation of all CBU departments. The Director develops policy with the Utilities Service Board and the Mayor and is directly responsible for implementing that policy.
- Accomplishments:
- \* Altered CBU budget format to allow increased involvement by department heads in the budget process.
  - \* Implemented a review system for current and future capital projects to more closely track projected costs with actual costs.
  - \* Instituted a hands on approach to the budgeting and accounting processes.
  - \* Joined the communications operators with the T&D Department for more streamlined operations and improved communications.
  - \* Created the position of Deputy Director of CBU to assist the Director in attaining program goals and objectives.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

#### **Accounting**

- Program Description: The Accounting Dept. has five primary responsibilities including income tracking, operation and maintenance, accounting, debt management, and capital financing. Accounting is responsible for the processing of all daily financial transactions of the Water, Wastewater and Stormwater Utilities, including the daily deposits and reconciliation of revenues; processing, paying and reporting CBU payroll; and processing and paying for CBU expenditures.
- Accomplishments:
- \* Reorganized the Utility budget process.
  - \* Restructured the Accounting Dept. to better fit the needs of CBU.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Purchasing**

- Program Description: Purchasing and Materials Management provides all CBU departments with overall procurement services. This includes purchasing, inventory and facilities management, warehousing, records retention, public special events, mobile devices, fleet inventory, courier services, master key management, surplus, and equipment accountability. Purchasing strives to purchase the best quality of goods and services at the lowest price to meet CBU goals.
- Accomplishments:
- \* Relocated five CBU departments with used furniture and fixtures to Showers North after the Service Center fire in November 2003.
  - \* Provided janitorial services for modular units at Henderson for a savings of \$21,000 to CBU.
  - \* Coordinated mowing with T&D for a savings of \$43,000 to CBU.
  - \* Implementing cycle count program for inventory, implemented OnBase Document Imaging application.
  - \* Reviewed collection contracts for Accounts Receivables and made recommendations, upgraded Oracle system to a newer version.
  - \* Select employees trained as facilitators for work flow process.
  - \* Continuous research for savings on products and services for CBU.
  - \* Currently working on various CBU and City projects, Utility Billing RFP, process flows for accounting and updating Purchasing Policies and Procedures.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

#### **Customer Relations**

- Program Description: The Customer Relations Dept. seeks to provide the best possible service to CBU customers. This includes assisting customers with starting and stopping water and wastewater service, making sure that paperwork is completed correctly, assisting customers on the phone and in person with billing questions or concerns, selling septage tickets to waste haulers for dumping at Dillman WWTP, assisting customers with paperwork for new service, and working closely with the engineering, T&D and meter services regarding new services.
- Accomplishments:
- \* Assisted in the process of collection efforts concerning delinquent accounts resulting in streamlined and expedited collection procedures.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Billings and Collections**

- Program Description: Involves the processing of all collections (collection of outstanding debt) due to CBU; establishing customer payment plans; billing, address changes and online payments through Aqua-Pay; and the processing of adjustments, lien letters and NSF items. These tasks are completed through data entry and the maintenance of electronic and paper files.
- Accomplishments:
- \* Continued collections effort that began in 2003 which has resulted in a substantial drop in Accounts Receivables and an increase cash operating balance.
  - \* Department continued to work on options for paperless payment of bills.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

#### **Blucher Poole WWTP**

- Program Description: Blucher Poole wastewater treatment plant is responsible for treating wastewater generated in the northern part of the Bloomington collection system. Employees strive to maintain levels of discharges lower than those required by the state and produce a safe byproduct of operations for disposal (sludge). Blucher Poole employees work within CBU budget guidelines to maintain an above average level of performance.
- Accomplishments:
- \* Plant employees participated in the repainting of specific plant buildings.
  - \* Solids handling MEOs and Blucher and Dillman plant mechanics replaced the polymer pumping system to a significant savings to CBU.
  - \* Blucher and Dillman plant mechanics replaced the problematic belt press sludge diaphragm pumps with a more cost-effective variable speed control pumping system with submersible trash pumps.
  - \* Blucher and Dillman plant mechanics repaired damaged sections of the aeration basins air input lines for cost savings to CBU.
  - \* Blucher plant mechanic, operations personnel and T&D truck operator removed nearly two feet of grit from the primary basins which had been clogging pumps and sludge lines. This prevented severe damage to the plant's operations.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Dillman Road WWTP**

**Program Description:** Dillman Road is Bloomington's largest wastewater treatment plant processing an average of 9.5 million gallons per day. Both wastewater plants are monitored by the State of Indiana for compliance with their respective NPDES permits.

**Accomplishments:**

- \* Dillman maintenance employees developed and installed clarifier algae sweep for a cost-savings of \$85,000 to CBU over buying them from a manufacturer.
- \* Plant employees have participated in the complete repainting of the plant.
- \* Employees relandscaped the entrance to the Administration Building.
- \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

#### **Engineering**

**Program Description:** The Engineering Dept. is responsible for engineering oversight for design, construction and maintenance of all water, wastewater, and storm sewer pipelines that are owned, or will be owned, by CBU. Other functions include maintaining informational databases for CBU pipelines; computer mapping of all CBU pipelines; calculating appropriate service pipe sizes to be installed; issuing permission for service connections to CBU wastewater and water mains; keeping records on and securing needed easement rights and property ownership for all CBU projects; providing long-range planning vision and involvement in the budget process to ensure infrastructure improvements can be made; and interacting with and providing information to the general public, engineers, architects, designers, other City departments and governmental agencies.

**Accomplishments:**

- \* Dedicated staff were able to successfully recover from the 2003 fire and adapt to the new administration's vision while proficiently accomplishing their numerous engineering responsibilities.
- \* Management and oversight of the of the Jordan River culvert project.
- \* Management and oversight of water systems modeling project.
- \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.



## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Laboratory**

- Program Description: The Dillman Road Laboratory is a key component of the department's environmental compliance program. The laboratory either conducts or arranges testing for all water and wastewater programs. The Laboratory Director works closely with the Utilities Director and Deputy Director to resolve regulatory and environmental policy issues.
- Accomplishments:
- \* Raised sufficient revenue through testing services to cover operation & maintenance expenses for this department.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

#### **Monroe**

- Program Description: The Monroe Water Plant is the primary source of drinking water for Monroe County. Ten rural water corporations rely on CBU for water. Monroe employees conduct laboratory analysis, process operations and maintenance of the system to ensure reliable delivery of high quality water.
- Accomplishments:
- \* Three Monroe employees recently received their state certification as WT5 Water Plant Operators.
  - \* An internal project currently underway to adjust the frequency of the solids press could potentially save CBU an estimated \$6000 over 6 months. The savings would be a result of reduced natural gas and electricity use.
  - \* Monroe Plant is being updated at the main plant and low service pump station to improve and update pumping, chemical treatment and security.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Griffy/Lemon**

- Program Description: **Griffy Reservoir:** CBU assists the Parks and Recreation Department in maintaining the property and conducting large maintenance projects. CBU additionally uses the property for supplemental storage.
- Lake Lemon:** CBU provides property management services for the city-owned property and equipment of Lake Lemon; oversees contract with Lake Lemon Conservancy District; assists the Conservancy with various projects; reports to Utilities Service Board and the Mayor on all matters related to the Conservancy activities; attends Conservancy meetings.
- Accomplishments:
- \* Replaced 400-ft. waterline to the Lake Bathhouse in 2003. (Lemon)
  - \* Provided financial support for several shoreline restoration projects between 1999-2003. (Lemon)

#### **T & D**

- Program Description: The Transmission and Distribution Dept. is responsible for maintenance and installation of water and wastewater lines throughout the service area. T&D also installs and reads meters, initiates and terminates water service to customers and troubleshoots customer complaints. T&D manages the department's communications operators who respond to customer telephone calls. Typical activities in the Communications Dept. include scheduling after hours emergency work and responding to calls for services from other city departments (Street, Public Works, Animal Shelter) and the American Red Cross.
- Accomplishments:
- \* Successfully completed a street project which relocated Curry Pike to adjoin SR 45/46 to assist Monroe County service goals.
  - \* The Airport Extension Project was implemented to increase water service to the Monroe County Airport and provide another source of water to the Van Buren Water Corporation, a wholesale customer of CBU.
  - \* Met the challenge of providing quality service even in the face of extreme weather conditions.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

71: Transmission & Distribution  
72: Booster stations  
73: Lift stations

75: Meters  
81: Stormwater  
95: Communications

## Utilities Department: Program Narrative and Accomplishments

### Program / Service

#### **Stormwater**

- Program Description: The stormwater system is comprised of about 70 miles of roadside ditches, open channels and natural streams, 100 miles of small diameter collection pipes with inlets and 25 miles of large diameter culverts and tunnels.
- Accomplishments:
- \* Successfully completed a street project which relocated Curry Pike to adjoin SR 45/46 to assist Monroe County service goals.
  - \* The Airport Extension Project was implemented to increase water service to the Monroe County Airport and provide another source of water to the Van Buren Water Corp., a wholesale customer of CBU.

#### **Environmental Services**

- Program Description: Environmental Services oversees much of CBU's and the City's compliance with local, state and federal regulations. Activities include conducting the Federal Pretreatment Program to control industrial and commercial pollutants; overseeing all technical aspects of Bloomington-area PCB cleanup projects; overseeing and conducting water quality program by responding to regulatory issues and customer complaints; supervising and directing all IDEM and EPA compliance issues; overseeing shipping and disposal of hazardous wastes for several City departments; directing federal and state reporting on hazardous material handling and chemical inventories; and maintaining and supervising sludge land application and NPDES permitting and programs.
- Accomplishments:
- \* Environmental Services was the lead agency in writing the bid specification for continued operation of Illinois Central Spring Water Treatment Plant.
  - \* Initiated the Sewer Use Ordinance review and amendments to be presented to the Common Council this fall.
  - \* Continued the operation of the pretreatment program and regularly complied with applicable laws.
  - \* Contributed to the successful transition of all CBU functions to a temporary location at Showers Plaza due to fire without interruption of operations or services.

<b>Department: 2005 TOTAL BUDGET OVERVIEW</b>				
<b>Fund: UTILITIES</b>	<b>WATER</b>	<b>WASTEWATER</b>	<b>STORMWATER</b>	<b>TOTAL</b>
<b>CASH ON HAND</b>				
2004 Ending Balance (projected)	1,121,013	2,097,974	646,229	3,865,215
<b>TOTAL - CASH ON HAND</b>	1,121,013	2,097,974	646,229	3,865,215
<b>TOTAL INCOME</b>				
Revenue	9,440,644	12,733,690	1,417,416	23,591,750
<b>TOTAL - INCOME</b>	9,440,644	12,733,690	1,417,416	23,591,750
<b>TOTAL EXPENSES</b>				
Operation & Maintenance	5,250,600	8,772,700	372,976	14,396,276
Extensions & Replacements	1,738,200	1,214,000	482,100	3,434,300
Debt Requirements	2,393,738	2,724,249	246,902	5,364,889
<b>TOTAL - EXPENSES</b>	9,382,538	12,710,949	1,101,978	23,195,465
<b>TOTAL - 2005 ENDING CASH (PROJECTED):</b>	1,179,119	2,120,715	961,667	4,261,500
<b>TOTAL - NET GAIN (LOSS):</b>	58,106	22,741	315,438	396,285

# **WATER**

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Department: WATER BUDGET OVERVIEW Fund: UTILITIES (09)	2003 Budget	2003 Actual	2004 Budget	2004 Projected	2005 Budget	\$ Change	% Change
<b>WATER INCOME</b>							
Revenue	9,405,320	9,869,094	9,309,800	9,082,350	9,440,644	130,844	1.41%
<b>TOTAL - INCOME</b>	9,405,320	9,869,094	9,309,800	9,082,350	9,440,644	130,844	1.41%
<b>WATER EXPENSES</b>							
Operation & Maintenance	5,887,560	5,576,512	6,173,880	5,118,785	5,250,600	(923,280)	(14.95%)
Extensions & Replacements	1,200,000	1,758,997	1,200,000	1,200,000	1,738,200	538,200	44.85%
Debt Requirements	1,671,068	2,701,710	2,235,843	2,235,843	2,393,738	157,895	7.06%
<b>TOTAL - EXPENSES</b>	8,758,628	10,037,219	9,609,723	8,554,628	9,382,538	(227,185)	(2.36%)
<b>TOTAL - NET GAIN (LOSS):</b>	646,692	(168,125)	(299,923)	527,722	58,106	358,029	(119.37%)

Department: WATER INCOME	2003	2003	2004	2004	2005	\$	%
Fund: UTILITIES	Budget	Actual	Budget	Projection	Budget	Change	Change
<b>WATER INCOME</b>							
Metered Sales To Customers	8,839,200	9,252,264	8,734,070	8,520,685	8,928,644	194,574	2.23%
Fire Protection	84,430	73,408	86,120	84,015	80,000	(6,120)	(7.11%)
Interest Income	25,000	11,832	25,500	24,878	7,000	(18,500)	(72.55%)
Connection Fees	173,630	143,894	175,370	171,085	150,000	(25,370)	(14.47%)
Penalties	28,230	41,273	28,800	28,097	40,000	11,200	38.89%
T and D Billings	186,880	164,985	190,620	185,963	165,000	(25,620)	(13.44%)
Other Income	67,950	181,438	69,320	67,627	70,000	680	0.98%
<b>TOTAL - ALL REVENUES:</b>	9,405,320	9,869,094	9,309,800	9,082,350	9,440,644	130,844	1.41%

Department: WATER TOTAL O&M Fund: UTILITIES (09)	2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>					<b>61</b>		
Salaries & Wages								
601 Salaries & Wages - Employee	2,009,620	2,191,704	2,086,040	882,663	2,118,391	2,080,633	-51,127	-2.41%
603 Salaries & Wages - Officers & Direct	94,590	96,270	97,390	24,782	59,477	67,387	-30,003	-50.44%
Employee Benefits								
408 FICA	189,440	175,066	196,580	123,351	296,043	164,324	-35,754	-12.08%
604 Pensions & Benefits	463,000	413,733	458,590	144,992	347,981	182,582	-279,895	-80.43%
<b>TOTAL - CATEGORY 1:</b>	<b>2,756,650</b>	<b>2,876,773</b>	<b>2,838,600</b>	<b>1,175,788</b>	<b>2,821,892</b>	<b>2,494,925</b>	<b>-396,779</b>	<b>-14.06%</b>
<b>2 SUPPLIES</b>								
618 Chemicals	228,860	189,240	233,450	79,176	190,022	272,800	39,350	20.71%
620 Materials & Supplies	767,570	799,060	767,570	209,866	503,678	544,975	-245,315	-48.70%
<b>TOTAL - CATEGORY 2:</b>	<b>996,430</b>	<b>988,300</b>	<b>1,001,020</b>	<b>289,042</b>	<b>693,701</b>	<b>817,775</b>	<b>-205,965</b>	<b>-29.69%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
657 Liability Insurance	137,200	137,200	162,500	29,773	71,455	160,000	-2,500	-3.50%
Utility Services								
610 Purchased Water	188,300	163,980	192,070	72,376	173,702	175,700	-16,370	-9.42%
615 Purchased Power	691,110	589,695	767,150	245,374	588,898	713,100	-54,050	-9.18%
617 Utilities General	51,580	68,669	132,290	21,024	50,458	63,800	-68,490	-135.74%
Other Services & Charges								
416 Contracted Labor	76,130		77,250				-77,250	
622 Training	27,410	16,274	27,840	4,651	11,162	14,800	-13,440	-120.40%
631 Contract Services	195,440	51,004	195,440	95,227	228,545	156,300	-89,140	-39.00%
637 In Lieu of Taxes	180,480	162,776	185,600	28,696	68,870	155,300	-30,300	-44.00%
637 Interdepartmental Expenditures	242,700	282,474	249,990	52,452	125,885	236,800	-13,190	-10.48%
640 Bond Issuance Cost	21,960	13,209	21,960	1,199	2,878		-21,960	-763.14%
650 Transportation	157,180	152,534	157,180	57,206	137,294	149,600	-7,580	-5.52%
675 Miscellaneous Expenses	97,070		97,070	17,639	42,334	112,500	14,930	35.27%
<b>TOTAL - CATEGORY 3:</b>	<b>2,066,560</b>	<b>1,637,815</b>	<b>2,266,340</b>	<b>625,617</b>	<b>1,501,481</b>	<b>1,937,900</b>	<b>-379,340</b>	<b>-25.26%</b>
<b>4 CAPITAL OUTLAYS</b>								
621 Furniture & Fixtures	67,920	73,624	67,920	42,380	101,712		-67,920	-66.78%
622 Equipment								
<b>TOTAL - CATEGORY 4:</b>	<b>67,920</b>	<b>73,624</b>	<b>67,920</b>	<b>42,380</b>	<b>101,712</b>		<b>-67,920</b>	<b>-66.78%</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>5,887,560</b>	<b>5,576,512</b>	<b>6,173,880</b>	<b>2,132,827</b>	<b>5,118,785</b>	<b>5,250,600</b>	<b>#####</b>	<b>-20.51%</b>



Department: ALL DEPARTMENTS																
Fund: UTILITIES (09)																
	11	12	21	22	23	24	31	51	61	63	64	71	72	75	95	Total
<b>1 PERSONAL SERVICES</b>																
Salaries & Wages																
601 Salaries & Wages - Employee	85,173		137,240	76,920	47,240	45,720	319,600	57,400	516,500			486,000	81,000	164,600	63,240	2,080,633
603 Salaries & Wages - Officers & Directc	55,387	12,000														67,387
Employee Benefits																
408 FICA	10,753	918	10,499	5,884	3,614	3,498	24,449	4,391	39,512			37,179	6,197	12,592	4,838	164,324
604 Pensions & Benefits	11,948	1,020	11,665	6,538	4,015	3,886	27,166	4,879	43,903			41,310	6,885	13,991	5,375	182,582
<b>TOTAL - CATEGORY 1:</b>	<b>163,260</b>	<b>13,938</b>	<b>159,404</b>	<b>89,343</b>	<b>54,869</b>	<b>53,104</b>	<b>371,215</b>	<b>66,670</b>	<b>599,915</b>			<b>564,489</b>	<b>94,082</b>	<b>191,183</b>	<b>73,453</b>	<b>2,494,925</b>
<b>2 SUPPLIES</b>																
618 Chemicals								2,800	270,000							272,800
620 Materials & Supplies	2,000	10,000	640	1,320	1,560	22,720	19,360	14,760	85,300	5,200	5,000	329,675	12,400	34,680	360	544,975
<b>TOTAL - CATEGORY 2:</b>	<b>2,000</b>	<b>10,000</b>	<b>640</b>	<b>1,320</b>	<b>1,560</b>	<b>22,720</b>	<b>19,360</b>	<b>17,560</b>	<b>355,300</b>	<b>5,200</b>	<b>5,000</b>	<b>329,675</b>	<b>12,400</b>	<b>34,680</b>	<b>360</b>	<b>817,775</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>																
Insurance																
657 Liability Insurance		160,000														160,000
Utility Services																
610 Purchased Water									175,700							175,700
615 Purchased Power		4,000							519,200	5,700	900		183,300			713,100
617 Utilities General		16,600					2,400		38,300	4,600			1,900			63,800
Other Services & Charges																
416 Contracted Labor																
622 Training	2,000			900		400	4,000		2,100			4,600			800	14,800
631 Contract Services	50,000		10,400		12,900	50,000	33,000									156,300
637 In Lieu of Taxes		155,300														155,300
637 Interdepartmental Expenditures		236,800														236,800
640 Bond Issuance Cost																
650 Transportation	3,000	900		1,500			9,400		17,000			104,000	700	13,100		149,600
675 Miscellaneous Expenses		82,800		4,000		500	100					8,000	16,900		200	112,500
<b>TOTAL - CATEGORY 3:</b>	<b>55,000</b>	<b>656,400</b>	<b>10,400</b>	<b>6,400</b>	<b>12,900</b>	<b>50,900</b>	<b>48,900</b>		<b>752,300</b>	<b>10,300</b>	<b>900</b>	<b>116,600</b>	<b>202,800</b>	<b>13,100</b>	<b>1,000</b>	<b>1,937,900</b>
<b>4 CAPITAL OUTLAYS</b>																
621 Furniture & Fixtures																
622 Equipment																
<b>TOTAL - CATEGORY 4:</b>																
<b>TOTAL - ALL CATEGORIES:</b>	<b>220,260</b>	<b>680,338</b>	<b>170,444</b>	<b>97,063</b>	<b>69,329</b>	<b>126,724</b>	<b>439,475</b>	<b>84,230</b>	<b>1,707,515</b>	<b>15,500</b>	<b>5,900</b>	<b>1,010,764</b>	<b>309,282</b>	<b>238,963</b>	<b>74,813</b>	<b>5,250,600</b>

Department: WATER DIRECTOR Fund: UTILITIES (09-11)		2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>2.000</b>		
Salaries & Wages									
601 Salaries & Wages - Employee		44,380	16,351	46,070	7,120	17,088	85,173	39,103	84.88%
603 Salaries & Wages - Officers & Director		78,590	81,080	81,390	21,914	52,594	55,387	-26,003	(31.95%)
Employee Benefits									
408 FICA		9,830	7,454	10,150	2,221	5,331	10,753	603	5.94%
604 Pensions & Benefits		24,020	7,064	23,670	2,468	5,923	11,948	-11,722	(49.52%)
<b>TOTAL - CATEGORY 1:</b>		<b>156,820</b>	<b>111,949</b>	<b>161,280</b>	<b>33,723</b>	<b>80,935</b>	<b>163,260</b>	<b>1,980</b>	<b>1.23%</b>
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies		8,050	8,652	8,050	1,720	4,128	2,000	-6,050	(75.16%)
<b>TOTAL - CATEGORY 2:</b>		<b>8,050</b>	<b>8,652</b>	<b>8,050</b>	<b>1,720</b>	<b>4,128</b>	<b>2,000</b>	<b>-6,050</b>	<b>(75.16%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power									
617 Utilities General					71	170			
Other Services & Charges									
416 Contracted Labor									
622 Training		7,580	4,422	7,690	590	1,416	2,000	-5,690	(73.99%)
631 Contract Services		160,880	17,473	160,880	34,199	82,078	50,000	-110,880	(68.92%)
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost		21,960	13,209	21,960	1,199	2,878		-21,960	(100.00%)
650 Transportation		9,390	7,240	9,390	2,499	5,998	3,000	-6,390	(68.05%)
675 Miscellaneous Expenses		3,590		3,590				-3,590	(100.00%)
<b>TOTAL - CATEGORY 3:</b>		<b>203,400</b>	<b>42,344</b>	<b>203,510</b>	<b>38,558</b>	<b>92,539</b>	<b>55,000</b>	<b>-148,510</b>	<b>(72.97%)</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures		12,230	9,838	12,230	377	905		-12,230	(100.00%)
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>12,230</b>	<b>9,838</b>	<b>12,230</b>	<b>377</b>	<b>905</b>		<b>-12,230</b>	<b>(100.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>380,500</b>	<b>172,783</b>	<b>385,070</b>	<b>74,378</b>	<b>178,507</b>	<b>220,260</b>	<b>-164,810</b>	<b>(42.80%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes one additional quarter of Civil City attorney's salary as per interdepartmental agreements  
Increased by \$13,900 divided between Water and Wastewater

Includes new position entitled Deputy Director to be moved in part from Environmental Services  
Increased by \$68,000 divided between Water and Wastewater

Moved Assistant Director of Accounting position to Accounting department  
Reduced by \$57,000 divided between Water and Wastewater

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

##### Contract Services

Reduced to facilitate necessary budget cuts  
Reduced by \$140,500 divided between Water and Wastewater

Department: WATER GENERAL (USB)		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-12)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>.400</b>		
Salaries & Wages									
601 Salaries & Wages - Employee									
603 Salaries & Wages - Officers & Director		16,000	15,190	16,000	2,868	6,883	12,000	-4,000	(25.00%)
Employee Benefits									
408 FICA		710	1,162	730	219	527	918	188	25.75%
604 Pensions & Benefits		1,720	248,917	1,700	68,103	163,447	1,020	-680	(40.00%)
<b>TOTAL - CATEGORY 1:</b>		<b>18,430</b>	<b>265,269</b>	<b>18,430</b>	<b>71,190</b>	<b>170,857</b>	<b>13,938</b>	<b>-4,492</b>	<b>(24.37%)</b>
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies		51,770	49,674	51,770	6,097	14,633	10,000	-41,770	(80.68%)
<b>TOTAL - CATEGORY 2:</b>		<b>51,770</b>	<b>49,674</b>	<b>51,770</b>	<b>6,097</b>	<b>14,633</b>	<b>10,000</b>	<b>-41,770</b>	<b>(80.68%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance		137,200	137,200	162,500	29,773	71,455	160,000	-2,500	(1.54%)
Utility Services									
610 Purchased Water									
615 Purchased Power		13,890	9,656	15,420	1,588	3,811	4,000	-11,420	(74.06%)
617 Utilities General		32,460	28,582	36,050	9,706	23,294	16,600	-19,450	(53.95%)
Other Services & Charges									
416 Contracted Labor									
622 Training									
631 Contract Services		15,230		15,230	55,988	134,371		-15,230	(100.00%)
637 In Lieu of Taxes		180,480	162,776	185,600	28,696	68,870	155,300	-30,300	(16.33%)
637 Interdepartmental Expenditures		242,700	282,474	249,990	52,452	125,885	236,800	-13,190	(5.28%)
640 Bond Issuance Cost									
650 Transportation		1,500	1,186	1,500	6,749	16,198	900	-600	(40.00%)
675 Miscellaneous Expenses		11,170		11,170	1,845	4,428	82,800	71,630	641.27%
<b>TOTAL - CATEGORY 3:</b>		<b>634,630</b>	<b>621,874</b>	<b>677,460</b>	<b>186,797</b>	<b>448,313</b>	<b>656,400</b>	<b>-21,060</b>	<b>(3.11%)</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures		18,320	31,453	18,320	16,661	39,986		-18,320	(100.00%)
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>18,320</b>	<b>31,453</b>	<b>18,320</b>	<b>16,661</b>	<b>39,986</b>		<b>-18,320</b>	<b>(100.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>723,150</b>	<b>968,270</b>	<b>765,980</b>	<b>280,745</b>	<b>673,789</b>	<b>680,338</b>	<b>-85,642</b>	<b>(11.18%)</b>

#### Changes for 2005 Budget Request

##### Pensions & Benefits

Dispersed a portion of pensions & benefits throughout the departmental budgets  
Reduced by \$150,300 divided between Water and Wastewater

Recalculated in December of 2004 to reflect new information about health insurance costs  
Increased by \$85,000 divided between Water and Wastewater

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

Removed a portion of expenses previously used for energy needs at the Service Center  
Reduced by \$39,000 divided between Water and Wastewater

##### In Lieu of Taxes

Recalculated with 5% increase over 2004 agreement  
Reduced by \$18,400 divided between Water and Wastewater

##### Interdepartmental Expenditures

Recalculated in December of 2004 to reflect new information  
Increased by \$66,200 divided between Water and Wastewater

##### Miscellaneous Expenses

This line now includes rent/lease payments  
Increased by \$185,000 divided between Water and Wastewater

Department: WATER ACCOUNTING		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-21)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>2.800</b>		
Salaries & Wages									
601 Salaries & Wages - Employee		148,250	177,522	153,890	78,332	187,997	137,240	-16,650	(10.82%)
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		13,840	13,580	14,370	59,924	143,818	10,499	-3,871	(26.94%)
604 Pensions & Benefits		33,830	12,870	33,510	6,658	15,980	11,665	-21,845	(65.19%)
<b>TOTAL - CATEGORY 1:</b>		<b>195,920</b>	<b>203,972</b>	<b>201,770</b>	<b>144,914</b>	<b>347,794</b>	<b>159,404</b>	<b>-42,366</b>	<b>(21.00%)</b>
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies		3,600	5,868	3,600	1,955	4,692	640	-2,960	(82.22%)
<b>TOTAL - CATEGORY 2:</b>		<b>3,600</b>	<b>5,868</b>	<b>3,600</b>	<b>1,955</b>	<b>4,692</b>	<b>640</b>	<b>-2,960</b>	<b>(82.22%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power									
617 Utilities General					31	74			
Other Services & Charges									
416 Contracted Labor									
622 Training		1,760	380	1,790				-1,790	(100.00%)
631 Contract Services		10,880		10,880			10,400	-480	(4.41%)
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation									
675 Miscellaneous Expenses									
<b>TOTAL - CATEGORY 3:</b>		<b>12,640</b>	<b>380</b>	<b>12,670</b>	<b>31</b>	<b>74</b>	<b>10,400</b>	<b>-2,270</b>	<b>(17.92%)</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures		9,330	5,229	9,330	982	2,357		-9,330	(100.00%)
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>9,330</b>	<b>5,229</b>	<b>9,330</b>	<b>982</b>	<b>2,357</b>		<b>-9,330</b>	<b>(100.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>221,490</b>	<b>215,449</b>	<b>227,370</b>	<b>147,882</b>	<b>354,917</b>	<b>170,444</b>	<b>-56,926</b>	<b>(25.04%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Four positions have been moved to create a new department exclusively responsible for Billings & Collections  
Reduced by \$114,500 divided between Water and Wastewater

Moved Assistant Director of Accounting position from the Director's department to the Accounting department  
Increased by \$57,000 divided between Water and Wastewater

Includes new position entitled Data Processing Manager  
Increased by \$47,000 divided between Water and Wastewater

##### Materials & Supplies

A portion of this expense has been moved to the new Billings & Collections department  
Reduced by \$5,200 divided between Water and Wastewater

Department: WATER PURCHASING		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-22)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>2.400</b>		
Salaries & Wages									
601 Salaries & Wages - Employee		92,800	94,271	96,330	38,178	91,627	76,920	-19,410	(20.15%)
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		8,850	7,212	9,180	2,921	7,009	5,884	-3,296	(35.90%)
604 Pensions & Benefits		21,630	6,835	21,420	3,245	7,788	6,538	-14,882	(69.48%)
<b>TOTAL - CATEGORY 1:</b>		<b>123,280</b>	<b>108,318</b>	<b>126,930</b>	<b>44,344</b>	<b>106,425</b>	<b>89,343</b>	<b>-37,587</b>	<b>(29.61%)</b>
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies		6,470	2,936	6,470	611	1,466	1,320	-5,150	(79.60%)
<b>TOTAL - CATEGORY 2:</b>		<b>6,470</b>	<b>2,936</b>	<b>6,470</b>	<b>611</b>	<b>1,466</b>	<b>1,320</b>	<b>-5,150</b>	<b>(79.60%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power									
617 Utilities General					24	58			
Other Services & Charges									
416 Contracted Labor									
622 Training		1,510	1,197	1,540	320	768	900	-640	(41.56%)
631 Contract Services		2,340		2,340	156	374		-2,340	(100.00%)
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation		2,180	1,623	2,180	569	1,366	1,500	-680	(31.19%)
675 Miscellaneous Expenses		11,680		11,680	3,990	9,576	4,000	-7,680	(65.75%)
<b>TOTAL - CATEGORY 3:</b>		<b>17,710</b>	<b>2,820</b>	<b>17,740</b>	<b>5,059</b>	<b>12,142</b>	<b>6,400</b>	<b>-11,340</b>	<b>(63.92%)</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures		740	398	740	513	1,231		-740	(100.00%)
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>740</b>	<b>398</b>	<b>740</b>	<b>513</b>	<b>1,231</b>		<b>-740</b>	<b>(100.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>148,200</b>	<b>114,472</b>	<b>151,880</b>	<b>50,527</b>	<b>121,264</b>	<b>97,063</b>	<b>-54,817</b>	<b>(36.09%)</b>

#### Changes for 2005 Budget Request

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: WATER CUSTOMER RELATIONS		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-23)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>1.600</b>		
Salaries & Wages									
601 Salaries & Wages - Employee		121,180	94,290	125,790	22,556	54,134	47,240	-78,550	(62.45%)
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		11,410	7,213	11,840	1,726	4,141	3,614	-8,226	(69.48%)
604 Pensions & Benefits		27,880	6,836	27,610	1,917	4,601	4,015	-23,595	(85.46%)
<b>TOTAL - CATEGORY 1:</b>		<b>160,470</b>	<b>108,339</b>	<b>165,240</b>	<b>26,199</b>	<b>62,877</b>	<b>54,869</b>	<b>-110,371</b>	<b>(66.79%)</b>
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies		72,580	68,861	72,580	22,632	54,317	1,560	-71,020	(97.85%)
<b>TOTAL - CATEGORY 2:</b>		<b>72,580</b>	<b>68,861</b>	<b>72,580</b>	<b>22,632</b>	<b>54,317</b>	<b>1,560</b>	<b>-71,020</b>	<b>(97.85%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power									
617 Utilities General					17	41			
Other Services & Charges									
416 Contracted Labor									
622 Training			5		1,400	3,360			
631 Contract Services		2,140		2,140	3,696	8,870	12,900	10,760	502.80%
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation					1,400	3,360			
675 Miscellaneous Expenses		10,630		10,630				-10,630	(100.00%)
<b>TOTAL - CATEGORY 3:</b>		<b>12,770</b>	<b>5</b>	<b>12,770</b>	<b>6,513</b>	<b>15,631</b>	<b>12,900</b>	<b>130</b>	<b>1.02%</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures		2,680	1,407	2,680	20,557	49,337		-2,680	(100.00%)
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>2,680</b>	<b>1,407</b>	<b>2,680</b>	<b>20,557</b>	<b>49,337</b>		<b>-2,680</b>	<b>(100.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>248,500</b>	<b>178,612</b>	<b>253,270</b>	<b>75,901</b>	<b>182,162</b>	<b>69,329</b>	<b>-183,941</b>	<b>(72.63%)</b>

#### Changes for 2005 Budget Request

##### Materials & Supplies

The portion of this expense for Baugh Printing has been moved to the new Billings & Collections department  
Reduced by \$132,000 divided between Water and Wastewater

##### Contract Services

This line includes expenditures for a temporary staffing contract  
Increased by \$20,000 divided between Water and Wastewater

Department: WATER BILLINGS & COLLECTIONS		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-24)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>			<b>FTE:</b>				<b>1.600</b>		
Salaries & Wages									
601 Salaries & Wages - Employee							45,720		
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA							3,498		
604 Pensions & Benefits							3,886		
<b>TOTAL - CATEGORY 1:</b>							53,104		
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies							22,720		
<b>TOTAL - CATEGORY 2:</b>							22,720		
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power									
617 Utilities General									
Other Services & Charges									
416 Contracted Labor									
622 Training							400		
631 Contract Services							50,000		
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation									
675 Miscellaneous Expenses							500		
<b>TOTAL - CATEGORY 3:</b>							50,900		
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures									
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>							126,724		

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes four positions previously under the Accounting department  
Increased by \$114,500 divided between Water and Wastewater

##### Materials & Supplies

Includes Baugh Printing expenses previously included in the Customer Relations department  
Increased by \$132,000 divided between Water and Wastewater

##### Training

Includes expenses for additional training needs  
Increased by \$1,000 divided between Water and Wastewater

##### Contracted Services

Includes collection agency retainage  
Increased by \$6,000 divided between Water and Wastewater

##### Miscellaneous Expenses

Includes online payment services, postage, and change of address forms  
Increased by \$1,200 divided between Water and Wastewater

Department: WATER ENGINEERING	2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-31)	Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>					<b>8.000</b>		
Salaries & Wages								
601 Salaries & Wages - Employee	248,810	300,484	258,270	123,727	296,945	319,600	61,330	23.75%
603 Salaries & Wages - Officers & Director								
Employee Benefits								
408 FICA	22,400	22,987	23,250	9,465	22,716	24,449	1,199	5.16%
604 Pensions & Benefits	54,740	21,785	54,240	10,517	25,240	27,166	-27,074	(49.92%)
<b>TOTAL - CATEGORY 1:</b>	<b>325,950</b>	<b>345,256</b>	<b>335,760</b>	<b>143,709</b>	<b>344,901</b>	<b>371,215</b>	<b>35,455</b>	<b>10.56%</b>
<b>2 SUPPLIES</b>								
618 Chemicals								
620 Materials & Supplies	15,540	18,903	15,540	4,438	10,651	19,360	3,820	24.58%
<b>TOTAL - CATEGORY 2:</b>	<b>15,540</b>	<b>18,903</b>	<b>15,540</b>	<b>4,438</b>	<b>10,651</b>	<b>19,360</b>	<b>3,820</b>	<b>24.58%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
657 Liability Insurance								
Utility Services								
610 Purchased Water								
615 Purchased Power								
617 Utilities General	460	177	520	57	137	2,400	1,880	361.54%
Other Services & Charges								
416 Contracted Labor								
622 Training	7,370	4,856	7,480	595	1,428	4,000	-3,480	(46.52%)
631 Contract Services	3,970	2,777	3,970	1,094	2,626	33,000	29,030	731.23%
637 In Lieu of Taxes								
637 Interdepartmental Expenditures								
640 Bond Issuance Cost								
650 Transportation	11,960	10,237	11,960	3,629	8,710	9,400	-2,560	(21.40%)
675 Miscellaneous Expenses	310		310	7	17	100	-210	(67.74%)
<b>TOTAL - CATEGORY 3:</b>	<b>24,070</b>	<b>18,047</b>	<b>24,240</b>	<b>5,382</b>	<b>12,917</b>	<b>48,900</b>	<b>24,660</b>	<b>101.73%</b>
<b>4 CAPITAL OUTLAYS</b>								
621 Furniture & Fixtures	9,420	15,763	9,420	1,237	2,969		-9,420	(100.00%)
622 Equipment								
<b>TOTAL - CATEGORY 4:</b>	<b>9,420</b>	<b>15,763</b>	<b>9,420</b>	<b>1,237</b>	<b>2,969</b>		<b>-9,420</b>	<b>(100.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>374,980</b>	<b>397,969</b>	<b>384,960</b>	<b>154,766</b>	<b>371,438</b>	<b>439,475</b>	<b>54,515</b>	<b>14.16%</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes one previously vacant position entitled Assistant Engineer  
Increased by \$50,000 divided between Water and Wastewater

Includes one vacant position entitled Senior Project Coordinator  
Increased by \$32,000 divided between Water and Wastewater

Includes CBU's portion of a civil city engineer as per interdepartmental agreements  
Increased by \$13,000 divided between Water and Wastewater

Removed position entitled Web/Information Manager  
Reduced by \$47,000 divided between Water and Wastewater

##### Contracted Services

Includes CBU's portion of an arial flyover for orthophotos, planimetrics, and contours (GIS update)  
Increased by \$60,000 divided between Water and Wastewater

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department



Department: WATER LABORATORY		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-51)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
1 PERSONAL SERVICES		FTE:					1.600		
Salaries & Wages									
601 Salaries & Wages - Employee		68,650	60,988	71,260	30,822	73,973	57,400	-13,860	(19.45%)
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		6,180	4,666	6,420	2,358	5,659	4,391	-2,029	(31.60%)
604 Pensions & Benefits		15,110	4,422	14,970	2,620	6,288	4,879	-10,091	(67.41%)
TOTAL - CATEGORY 1:		89,940	70,076	92,650	35,800	85,919	66,670	-25,980	(28.04%)
2 SUPPLIES									
618 Chemicals		2,540	2,108	2,600	1,014	2,434	2,800	200	7.69%
620 Materials & Supplies		13,490	20,728	13,490	8,335	20,004	14,760	1,270	9.41%
TOTAL - CATEGORY 2:		16,030	22,836	16,090	9,349	22,438	17,560	1,470	9.14%
3 OTHER SERVICES & CHARGES									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power									
617 Utilities General									
Other Services & Charges									
416 Contracted Labor									
622 Training		200		210				-210	(100.00%)
631 Contract Services									
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation									
675 Miscellaneous Expenses									
TOTAL - CATEGORY 3:		200		210				-210	(100.00%)
4 CAPITAL OUTLAYS									
621 Furniture & Fixtures									
622 Equipment									
TOTAL - CATEGORY 4:									
TOTAL - ALL CATEGORIES:		106,170	92,912	108,950	45,149	108,357	84,230	-24,720	(22.69%)

Department: WATER MONROE TREATMENT Fund: UTILITIES (09-61)		2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>12.500</b>		
Salaries & Wages									
601 Salaries & Wages - Employee		491,400	439,816	510,080	187,072	448,973	516,500	6,420	1.26%
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		44,230	33,646	45,910	14,311	34,346	39,512	-6,398	(13.94%)
604 Pensions & Benefits		108,110	31,887	107,120	15,901	38,163	43,903	-63,218	(59.02%)
<b>TOTAL - CATEGORY 1:</b>		<b>643,740</b>	<b>505,349</b>	<b>663,110</b>	<b>217,284</b>	<b>521,482</b>	<b>599,915</b>	<b>-63,195</b>	<b>(9.53%)</b>
<b>2 SUPPLIES</b>									
618 Chemicals		226,320	187,132	230,850	78,162	187,589	270,000	39,150	16.96%
620 Materials & Supplies		109,290	78,316	109,290	29,070	69,768	85,300	-23,990	(21.95%)
<b>TOTAL - CATEGORY 2:</b>		<b>335,610</b>	<b>265,448</b>	<b>340,140</b>	<b>107,232</b>	<b>257,357</b>	<b>355,300</b>	<b>15,160</b>	<b>4.46%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water		188,300	163,980	192,070	72,376	173,702	175,700	-16,370	(8.52%)
615 Purchased Power		494,030	424,796	548,380	178,225	427,740	519,200	-29,180	(5.32%)
617 Utilities General		12,440	36,985	13,810	10,377	24,905	38,300	24,490	177.34%
Other Services & Charges									
416 Contracted Labor									
622 Training		1,360	2,176	1,380	905	2,172	2,100	720	52.17%
631 Contract Services			30,754		69	166			
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation		16,410	14,750	16,410	5,804	13,930	17,000	590	3.60%
675 Miscellaneous Expenses		540		540	240	576		-540	(100.00%)
<b>TOTAL - CATEGORY 3:</b>		<b>713,080</b>	<b>673,441</b>	<b>772,590</b>	<b>267,996</b>	<b>643,190</b>	<b>752,300</b>	<b>-20,290</b>	<b>(2.63%)</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures		3,660	3,095	3,660	255	612		-3,660	(100.00%)
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>3,660</b>	<b>3,095</b>	<b>3,660</b>	<b>255</b>	<b>612</b>		<b>-3,660</b>	<b>(100.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>1,696,090</b>	<b>1,447,333</b>	<b>1,779,500</b>	<b>592,767</b>	<b>1,422,641</b>	<b>1,707,515</b>	<b>-71,985</b>	<b>(4.05%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes one previously vacant position entitled Maintenance Mechanic  
Increased by \$30,000

##### Materials & Supplies

Includes increased cost of chlorine which is expected to triple  
Increased by \$60,400

Includes increased cost of lime which is expected to triple  
Increased by \$23,600

Includes cost of a new sludge dryer  
Increased by \$6,000

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

##### Contract Services

Removed previously budgeted because it has not been used  
Decreased by \$20,000

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: WATER GRIFFY RESERVOIR		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-63)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>.000</b>		
Salaries & Wages									
601 Salaries & Wages - Employee		10,370		10,770				-10,770	(100.00%)
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		940		970				-970	(100.00%)
604 Pensions & Benefits		2,290		2,270				-2,270	(100.00%)
<b>TOTAL - CATEGORY 1:</b>		<b>13,600</b>		<b>14,010</b>				<b>-14,010</b>	<b>(100.00%)</b>
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies		8,010	5,264	8,010	849	2,038	5,200	-2,810	(35.08%)
<b>TOTAL - CATEGORY 2:</b>		<b>8,010</b>	<b>5,264</b>	<b>8,010</b>	<b>849</b>	<b>2,038</b>	<b>5,200</b>	<b>-2,810</b>	<b>(35.08%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power		4,170	4,820	4,630	2,514	6,034	5,700	1,070	23.11%
617 Utilities General		4,610	1,203	80,120	453	1,087	4,600	-75,520	(94.26%)
Other Services & Charges									
416 Contracted Labor									
622 Training									
631 Contract Services									
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation									
675 Miscellaneous Expenses									
<b>TOTAL - CATEGORY 3:</b>		<b>8,780</b>	<b>6,023</b>	<b>84,750</b>	<b>2,967</b>	<b>7,121</b>	<b>10,300</b>	<b>-74,450</b>	<b>(87.85%)</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures									
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>		<b>30,390</b>	<b>11,287</b>	<b>106,770</b>	<b>3,816</b>	<b>9,158</b>	<b>15,500</b>	<b>-91,270</b>	<b>(85.48%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Removed previously budgeted salaries & wages because they have not been used  
Reduced by \$10,700

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

##### Utilities General

2004 budget inflated due to a stormwater service charge  
Reduced by \$75,500

Department: WATER LAKE LEMON		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-64)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>.000</b>		
Salaries & Wages									
601 Salaries & Wages - Employee		5,190		5,390				-5,390	(100.00%)
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		470		490				-490	(100.00%)
604 Pensions & Benefits		1,150		1,140				-1,140	(100.00%)
<b>TOTAL - CATEGORY 1:</b>		<b>6,810</b>		<b>7,020</b>				<b>-7,020</b>	<b>(100.00%)</b>
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies		7,720	4,993	7,720	2,344	5,626	5,000	-2,720	(35.23%)
<b>TOTAL - CATEGORY 2:</b>		<b>7,720</b>	<b>4,993</b>	<b>7,720</b>	<b>2,344</b>	<b>5,626</b>	<b>5,000</b>	<b>-2,720</b>	<b>(35.23%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power		310	878	350			900	550	157.14%
617 Utilities General									
Other Services & Charges									
416 Contracted Labor									
622 Training									
631 Contract Services									
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation									
675 Miscellaneous Expenses		1,020		1,020				-1,020	(100.00%)
<b>TOTAL - CATEGORY 3:</b>		<b>1,330</b>	<b>878</b>	<b>1,370</b>			<b>900</b>	<b>-470</b>	<b>(34.31%)</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures									
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>		<b>15,860</b>	<b>5,871</b>	<b>16,110</b>	<b>2,344</b>	<b>5,626</b>	<b>5,900</b>	<b>-10,210</b>	<b>(63.38%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Removed previously budgeted salaries & wages because they have not been used  
Reduced by \$5,390

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

##### Miscellaneous Expenses

Removed previously budgeted miscellaneous expenses because they have not been used  
Reduced by \$1,020

Department: WATER T & D	2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-71)	Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>					<b>18.000</b>		
Salaries & Wages								
601 Salaries & Wages - Employee	435,420	608,328	451,970	258,326	619,982	486,000	34,030	7.53%
603 Salaries & Wages - Officers & Director								
Employee Benefits								
408 FICA	39,190	46,537	40,680	19,762	47,429	37,179	-3,501	(8.61%)
604 Pensions & Benefits	95,800	44,104	94,920	21,958	52,699	41,310	-53,610	(56.48%)
<b>TOTAL - CATEGORY 1:</b>	<b>570,410</b>	<b>698,969</b>	<b>587,570</b>	<b>300,046</b>	<b>720,110</b>	<b>564,489</b>	<b>-23,081</b>	<b>(3.93%)</b>
<b>2 SUPPLIES</b>								
618 Chemicals								
620 Materials & Supplies	349,820	448,728	349,820	115,360	276,864	329,675	-20,145	(5.76%)
<b>TOTAL - CATEGORY 2:</b>	<b>349,820</b>	<b>448,728</b>	<b>349,820</b>	<b>115,360</b>	<b>276,864</b>	<b>329,675</b>	<b>-20,145</b>	<b>(5.76%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
657 Liability Insurance								
Utility Services								
610 Purchased Water								
615 Purchased Power								
617 Utilities General				15	36			
Other Services & Charges								
416 Contracted Labor	76,130		77,250				-77,250	(100.00%)
622 Training	7,510	2,890	7,620	841	2,018	4,600	-3,020	(39.63%)
631 Contract Services								
637 In Lieu of Taxes								
637 Interdepartmental Expenditures								
640 Bond Issuance Cost								
650 Transportation	102,660	103,523	102,660	32,394	77,746	104,000	1,340	1.31%
675 Miscellaneous Expenses	41,150		41,150	4,370	10,488	8,000	-33,150	(80.56%)
<b>TOTAL - CATEGORY 3:</b>	<b>227,450</b>	<b>106,413</b>	<b>228,680</b>	<b>37,620</b>	<b>90,288</b>	<b>116,600</b>	<b>-112,080</b>	<b>(49.01%)</b>
<b>4 CAPITAL OUTLAYS</b>								
621 Furniture & Fixtures	11,540	6,441	11,540	1,798	4,315		-11,540	(100.00%)
622 Equipment								
<b>TOTAL - CATEGORY 4:</b>	<b>11,540</b>	<b>6,441</b>	<b>11,540</b>	<b>1,798</b>	<b>4,315</b>		<b>-11,540</b>	<b>(100.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>1,159,220</b>	<b>1,260,551</b>	<b>1,177,610</b>	<b>454,824</b>	<b>1,091,577</b>	<b>1,010,764</b>	<b>-166,846</b>	<b>(14.17%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes \$0.42 per hour increase for union workers as per union contracts (3% increase overall)  
Increased by \$46,000 divided between Water and Wastewater

##### Contracted Labor

Moved Contracted Labor expenditures to Salaries & Wages  
Reduced by \$75,000 divided between Water and Wastewater

##### Miscellaneous Expenses

Includes miscellaneous expenses budgeted but not fully utilized in 2003 and 2004 to be used for maintenance on structures and lines  
Re-budgeted at \$42,000 divided between Water and Wastewater

Department: WATER BOOSTER STATIONS		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-72)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>3.000</b>		
Salaries & Wages									
601 Salaries & Wages - Employee		89,190	95,610	92,580	13,749	32,998	81,000	-11,580	(12.51%)
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		8,030	7,350	8,340	1,052	2,524	6,197	-2,144	(25.70%)
604 Pensions & Benefits		19,630	6,970	19,450	1,169	2,805	6,885	-12,565	(64.60%)
<b>TOTAL - CATEGORY 1:</b>		<b>116,850</b>	<b>109,930</b>	<b>120,370</b>	<b>15,969</b>	<b>38,327</b>	<b>94,082</b>	<b>-26,289</b>	<b>(21.84%)</b>
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies		15,070	12,449	15,070	3,636	8,726	12,400	-2,670	(17.72%)
<b>TOTAL - CATEGORY 2:</b>		<b>15,070</b>	<b>12,449</b>	<b>15,070</b>	<b>3,636</b>	<b>8,726</b>	<b>12,400</b>	<b>-2,670</b>	<b>(17.72%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power		178,710	149,545	198,370	63,047	151,313	183,300	-15,070	(7.60%)
617 Utilities General		1,610	1,722	1,790	271	650	1,900	110	6.15%
Other Services & Charges									
416 Contracted Labor									
622 Training									
631 Contract Services									
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation		260	716	260			700	440	169.23%
675 Miscellaneous Expenses		16,950		16,950	7,187	17,249	16,900	-50	(0.29%)
<b>TOTAL - CATEGORY 3:</b>		<b>197,530</b>	<b>151,983</b>	<b>217,370</b>	<b>70,505</b>	<b>169,212</b>	<b>202,800</b>	<b>-14,570</b>	<b>(6.70%)</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures									
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>		<b>329,450</b>	<b>274,362</b>	<b>352,810</b>	<b>90,110</b>	<b>216,265</b>	<b>309,282</b>	<b>-43,529</b>	<b>(12.34%)</b>

#### Changes for 2005 Budget Request

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: WATER METERS		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-75)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>			<b>FTE:</b>				<b>4.800</b>		
Salaries & Wages									
601 Salaries & Wages - Employee	165,220	209,037	171,500	85,033	204,079		164,600	-6,900	(4.02%)
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA	14,870	15,991	15,440	6,505	15,612		12,592	-2,848	(18.45%)
604 Pensions & Benefits	36,350	15,155	36,020	7,228	17,347		13,991	-22,029	(61.16%)
<b>TOTAL - CATEGORY 1:</b>	<b>216,440</b>	<b>240,183</b>	<b>222,960</b>	<b>98,766</b>	<b>237,038</b>		<b>191,183</b>	<b>-31,777</b>	<b>(14.25%)</b>
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies	105,480	73,053	105,480	12,701	30,482		34,680	-70,800	(67.12%)
<b>TOTAL - CATEGORY 2:</b>	<b>105,480</b>	<b>73,053</b>	<b>105,480</b>	<b>12,701</b>	<b>30,482</b>		<b>34,680</b>	<b>-70,800</b>	<b>(67.12%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power									
617 Utilities General									
Other Services & Charges									
416 Contracted Labor									
622 Training									
631 Contract Services									
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation	12,820	13,259	12,820	4,162	9,989		13,100	280	2.18%
675 Miscellaneous Expenses									
<b>TOTAL - CATEGORY 3:</b>	<b>12,820</b>	<b>13,259</b>	<b>12,820</b>	<b>4,162</b>	<b>9,989</b>		<b>13,100</b>	<b>280</b>	<b>2.18%</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures									
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>	<b>334,740</b>	<b>326,495</b>	<b>341,260</b>	<b>115,629</b>	<b>277,509</b>		<b>238,963</b>	<b>-102,297</b>	<b>(29.98%)</b>

#### Changes for 2005 Budget Request

##### Materials & Supplies

Includes \$85,000 to replace outdated meters  
Increased by \$16,000 divided between Water and Wastewater

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: WATER COMMUNICATIONS		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (09-95)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>2.200</b>		
Salaries & Wages									
601 Salaries & Wages - Employee		88,760	95,007	92,140	37,748	90,595	63,240	-28,900	(31.37%)
603 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		8,490	7,268	8,810	2,888	6,931	4,838	-3,972	(45.09%)
604 Pensions & Benefits		20,740	6,888	20,550	3,209	7,701	5,375	-15,175	(73.84%)
<b>TOTAL - CATEGORY 1:</b>		<b>117,990</b>	<b>109,163</b>	<b>121,500</b>	<b>43,844</b>	<b>105,226</b>	<b>73,453</b>	<b>-48,047</b>	<b>(39.54%)</b>
<b>2 SUPPLIES</b>									
618 Chemicals									
620 Materials & Supplies		680	635	680	118	283	360	-320	(47.06%)
<b>TOTAL - CATEGORY 2:</b>		<b>680</b>	<b>635</b>	<b>680</b>	<b>118</b>	<b>283</b>	<b>360</b>	<b>-320</b>	<b>(47.06%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
657 Liability Insurance									
Utility Services									
610 Purchased Water									
615 Purchased Power									
617 Utilities General					2	5			
Other Services & Charges									
416 Contracted Labor									
622 Training		120	348	130			800	670	515.38%
631 Contract Services					25	60			
637 In Lieu of Taxes									
637 Interdepartmental Expenditures									
640 Bond Issuance Cost									
650 Transportation									
675 Miscellaneous Expenses		30		30			200	170	566.67%
<b>TOTAL - CATEGORY 3:</b>		<b>150</b>	<b>348</b>	<b>160</b>	<b>27</b>	<b>65</b>	<b>1,000</b>	<b>840</b>	<b>525.00%</b>
<b>4 CAPITAL OUTLAYS</b>									
621 Furniture & Fixtures									
622 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>		<b>118,820</b>	<b>110,146</b>	<b>122,340</b>	<b>43,989</b>	<b>105,574</b>	<b>74,813</b>	<b>-47,527</b>	<b>(38.85%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Moved position entitled Water Quality Coordinator to Environmental Services  
Reduced by \$38,000 divided between Water and Wastewater

##### Training

Includes expenses for additional training needs  
Increased by \$1,600 divided between Water and Wastewater



<b>Department:</b> WATER EXTENSIONS & REPLACEMENTS <b>Fund:</b> UTILITIES (09)	<b>TOTAL COST</b>
<b>WATER SYSTEM PROJECTS</b> Country Club Rd. Water Line DPW Project. Water Infrastructure Construction to meet Long Range Plan  East St. Rd. 45 Improvements - 45/46 Bypass to Pete Ellis INDOT Project. Water Infrastructure Relocation from ROW  Griffy Dam Repairs Public Safety, Regulatory Requirement INDNR (IC14-27-7)  Kirkwood Av. Streetscape - Phase IV DPW Project. Water Infrastructure Replacement  New Subdivision Main Oversizing  Monroe Low Service Pump Project  Water Installation Credit Reimbursements  Weimer Road Realignment DPW Project. Water Infrastructure Relocation  West St. Rd. 48 Improvements - Curry Pike to Oard Rd. INDOT Project. Water Infrastructure Relocation from ROW and Rural Water  West 3rd St. Improvements - Landmark Av. to St. Rd. 37 DPW Project. Water Infrastructure Relocation	\$250,000   \$200,000   \$140,000   \$170,400   \$150,000   \$250,000   \$75,000   \$250,000   \$90,000   \$162,800
<b>TOTAL - ALL PROJECTS:</b>	1,738,200

Department: WATER DEBT REQ. Fund: UTILITIES (09-11)		2003 Budget	2003 Actual	2004 Budget	2005 Request	\$ Change	% Change
<b>REVENUE BONDS</b>							
1993							
	Principal	545,000	545,000				
	Interest	198,335	198,335				
1995							
	Principal	185,000	185,000				
	Interest	355,463	355,463				
2003							
	Principal		505,000	930,000	960,000	30,000	3.23%
	Interest		140,957	306,419	287,669	-18,750	(6.12%)
<b>TOTAL - CATEGORY 1:</b>		1,283,798	1,929,755	1,236,419	1,247,669	11,250	0.91%
<b>SRF LOANS</b>							
2000 Loan							
	Principal	2,000	2,000	2,000	2,000		
	Interest	314,549	314,549	314,491	314,433	-58	
2003 Series A Loan							
	Principal		78,000	159,000	165,000	6,000	3.77%
	Interest		104,321	135,218	129,921	-5,297	(3.92%)
2003 Series B Loan							
	Principal				146,000	146,000	
	Interest		173,470	260,205	260,205		
<b>TOTAL - CATEGORY 2:</b>		316,549	672,340	870,914	1,017,559	146,645	16.84%
<b>CAPITAL LEASES</b>							
2000 Energy Savings Contract							
	Principal	24,273	24,273	25,638	27,080	1,442	5.62%
	Interest	9,896	9,896	8,531	7,089	-1,442	(16.90%)
2001 Equipment Purchases							
	Principal	13,385	13,385	14,029	14,704	675	4.81%
	Interest	2,025	2,025	1,382	707	-675	(48.84%)
2003 Vehicle Purchases							
	Principal		27,048	54,507	55,942	1,435	2.63%
	Interest		1,846	3,281	1,846	-1,435	(43.74%)
<b>TOTAL - CATEGORY 3:</b>		49,579	78,473	107,368	107,368		
<b>NOTES PAYABLE</b>							
Russell Road Utility Acquisition							
	Principal	15,939	15,939	16,671	17,437	766	4.59%
	Interest	5,203	5,203	4,471	3,705	-766	(17.14%)
<b>TOTAL - CATEGORY 4:</b>		21,142	21,142	21,142	21,142		(0.00%)
<b>TOTAL - ALL CATEGORIES:</b>		1,671,068	2,701,710	2,235,843	2,393,738	157,895	7.06%

See page W-22 for Debt Requirement clarifications

## Clarification of Water Debt Requirements

### Revenue Bonds

On July 24th, 2003 the Utility issued Water Refunding Revenue Bonds in the ammount of \$10,220,000. The bonds were issued for the puprose of refunding the City's Water Works Bonds of 1993 in the amount of \$3,520,000 and the Water Works Bonds of 1995 in the amount of \$6,030,000.

The 2003 Bond Issue is due to be paid off in 2020.  
The remaining balance owed on 12/31/04 will be \$9,250,000.

### SRF Loans

The 2000 Loan is due to be paid off in 2021.  
The remaining balance owed on 12/31/04 will be \$10,843,000.

The 2003 Series A Loan is due to be paid off in 2023.  
The remaining balance owed on 12/31/04 will be \$3,978,000.

The 2003 Series B Loan is due to be paid off in 2025  
The remaining balance owed on 12/31/04 will be \$7,885,000.

### Capitol Leases

The 2000 Energy Savings Contract is due to be paid off in 2009.  
The remaining balance owed on 12/31/04 will be \$134,430.

The Equipment Lease is due to be paid off in 2005.  
The remaining balance owed on 12/31/04 will be \$14,704.

The Vehicle Lease is due to be paid off in 2005  
The remaining balance owed on 12/31/04 will be \$84,470.

### Notes Payable

The Russell Road Utility Acquisition is due to be paid off in 2009.  
The remaining balance owed on 12/31/04 will be \$90,267.

# WASTEWATER

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Department: WASTEWATER BUDGET OVERVIEW	2003	2003	2004	2004	2005	\$	%
Fund: UTILITIES (09)	Budget	Actual	Budget	Projected	Budget	Change	Change
<b>WASTEWATER INCOME</b>							
Revenue	11,313,870	12,751,686	11,680,100	12,200,663	12,733,690	1,053,590	9.02%
<b>TOTAL - INCOME</b>	11,313,870	12,751,686	11,680,100	12,200,663	12,733,690	1,053,590	9.02%
<b>WASTEWATER EXPENSES</b>							
Operation & Maintenance	7,162,820	7,421,380	7,414,090	6,175,862	8,772,700	1,358,610	18.32%
Extensions & Replacements	1,553,650	2,656,157	1,400,000	1,400,000	1,214,000	(186,000)	(13.29%)
Debt Requirements	3,062,360	4,560,694	3,399,309	3,399,309	2,724,249	(675,060)	(19.86%)
<b>TOTAL - EXPENSES</b>	11,778,830	14,638,231	12,213,399	10,975,171	12,710,949	497,550	4.07%
<b>TOTAL - NET GAIN (LOSS):</b>	(464,960)	(1,886,545)	(533,299)	1,225,492	22,741	556,040	(104.26%)

Department: WASTEWATER INCOME	2003	2003	2004	2004	2005	\$	%
Fund: UTILITIES	Budget	Actual	Budget	Projection	Budget	Change	Change
<b>WASTEWATER INCOME</b>							
Metered Sales To Customers	10,668,060	11,486,547	11,075,000	11,568,594	12,081,690	1,006,690	9.09%
Interest Income	132,800	37,922	30,000	31,338	7,000	(23,000)	(76.67%)
Connection Fees	304,650	924,980	368,200	384,610	350,000	(18,200)	(4.94%)
Penalties	44,890	58,951	26,000	27,158	100,000	74,000	284.62%
T and D Billings	12,740	55,125	37,000	38,650	50,000	13,000	35.14%
Dumping Revenue	118,280	112,347	98,900	103,308	100,000	1,100	1.11%
Other Income	32,450	75,814	45,000	47,005	45,000	0	
<b>TOTAL - ALL REVENUES:</b>	11,313,870	12,751,686	11,680,100	12,200,663	12,733,690	1,053,590	9.02%

Department: WASTEWATER TOTAL O&M Fund: UTILITIES (10)		2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>		<b>FTE:</b>					<b>107</b>		
Salaries & Wages									
701 Salaries & Wages - Employee		2,866,850	3,401,161	2,975,650	1,340,619	3,217,486	3,784,960	740,710	23.02%
703 Salaries & Wages - Officers & Director		86,730	81,085	90,040	24,783	59,479	143,840	53,800	90.45%
Employee Benefits									
408 FICA		265,880	242,452	275,990	104,453	250,688	300,430	19,240	7.67%
704 Pensions & Benefits		649,850	690,124	643,880	208,757	501,018	719,288	69,708	13.91%
<b>TOTAL - CATEGORY 1:</b>		<b>3,869,310</b>	<b>4,414,822</b>	<b>3,985,560</b>	<b>1,678,613</b>	<b>4,028,670</b>	<b>4,948,518</b>	<b>883,458</b>	<b>21.93%</b>
<b>2 SUPPLIES</b>									
718 Chemicals		132,850	98,997	134,190	38,126	91,502	109,500	-24,690	-26.98%
720 Materials & Supplies		652,030	872,367	652,030	227,462	545,909	867,482	181,372	33.22%
<b>TOTAL - CATEGORY 2:</b>		<b>784,880</b>	<b>971,364</b>	<b>786,220</b>	<b>265,588</b>	<b>637,411</b>	<b>976,982</b>	<b>156,682</b>	<b>24.58%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
757 Liability Insurance		198,300	198,300	258,160	42,720	102,528	240,000	-18,160	-17.71%
Utility Services									
715 Purchased Power		737,280	667,576	818,400	192,315	461,556	585,200	-233,200	-50.52%
717 Utilities General		67,670	114,925	75,170	33,007	79,217	115,500	40,330	50.91%
Other Services & Charges									
416 Contracted Labor		4,380		4,430				-4,430	
711 Sludge Removal		290,900	159,780	279,990	12,391	29,738	660,000	380,010	1277.84%
722 Training		31,180	21,963	31,490	6,401	15,362	15,000	-16,490	-107.34%
731 Contract Services		364,290	48,202	346,640	110,776	265,862	240,600	-181,040	-68.10%
737 In Lieu of Taxes		178,910	160,808	184,280	28,349	68,038	233,000	48,720	71.61%
737 Interdepartmental Expenditures		267,600	282,474	275,630	52,452	125,885	355,100	79,470	63.13%
740 Bond Issuance Cost		15,360	16,957	15,360	2,916	6,998		-15,360	-219.48%
750 Transportation		239,350	259,687	239,350	93,088	223,411	268,700	29,350	13.14%
775 Miscellaneous Expenses		36,870	10,572	36,870	7,220	17,328	134,100	96,730	558.23%
<b>TOTAL - CATEGORY 3:</b>		<b>2,432,090</b>	<b>1,941,244</b>	<b>2,565,770</b>	<b>581,635</b>	<b>1,395,924</b>	<b>2,847,200</b>	<b>205,930</b>	<b>14.75%</b>
<b>4 CAPITAL OUTLAYS</b>									
721 Furniture & Fixtures		76,540	93,950	76,540	47,440	113,856		-76,540	-67.23%
722 Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>76,540</b>	<b>93,950</b>	<b>76,540</b>	<b>47,440</b>	<b>113,856</b>		<b>-76,540</b>	<b>-67.23%</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>7,162,820</b>	<b>7,421,380</b>	<b>7,414,090</b>	<b>2,573,276</b>	<b>6,175,862</b>	<b>8,772,700</b>	<b>1,169,530</b>	<b>18.94%</b>

Department: ALL DEPARTMENTS																
Fund: UTILITIES (10)																
	11	12	21	22	23	24	31	41	42	51	71	73	75	91	95	Total
<b>1 PERSONAL SERVICES</b>																
Salaries & Wages																
701 Salaries & Wages - Employee	85,000		205,860	115,380	70,860	68,600	479,400	588,400	861,200	86,100	729,000	116,500	246,900	36,900	94,860	3,784,960
703 Salaries & Wages - Officers & Director	125,840	18,000														143,840
Employee Benefits																
408 FICA	16,129	1,300	15,840	8,827	5,329	5,200	36,674	45,013	65,882	6,587	55,769	8,912	18,888	2,823	7,257	300,430
704 Pensions & Benefits	17,921	387,000	17,600	9,807	5,921	5,700	40,749	50,014	73,202	7,319	61,965	9,903	20,987	3,137	8,063	719,288
<b>TOTAL - CATEGORY 1:</b>	<b>244,890</b>	<b>406,300</b>	<b>239,300</b>	<b>134,014</b>	<b>82,110</b>	<b>79,500</b>	<b>556,823</b>	<b>683,427</b>	<b>1,000,284</b>	<b>100,006</b>	<b>846,734</b>	<b>135,315</b>	<b>286,775</b>	<b>42,860</b>	<b>#####</b>	<b>4,948,518</b>
<b>2 SUPPLIES</b>																
718 Chemicals								25,000	80,200	4,300						109,500
720 Materials & Supplies	3,000	15,000	960	1,980	2,340	34,080	29,040	125,300	175,382	22,140	343,700	50,000	52,020	12,000	540	867,482
<b>TOTAL - CATEGORY 2:</b>	<b>3,000</b>	<b>15,000</b>	<b>960</b>	<b>1,980</b>	<b>2,340</b>	<b>34,080</b>	<b>29,040</b>	<b>150,300</b>	<b>255,582</b>	<b>26,440</b>	<b>343,700</b>	<b>50,000</b>	<b>52,020</b>	<b>12,000</b>	<b>540</b>	<b>976,982</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>																
Insurance																
757 Liability Insurance		240,000														240,000
Utility Services																
715 Purchased Power		6,000						136,000	380,000			62,900		300		585,200
717 Utilities General		24,900					3,600	51,900	33,700			1,400				115,500
Other Services & Charges																
416 Contracted Labor																
711 Sludge Removal								270,000	390,000							660,000
722 Training	3,000			1,000			3,000	2,000	4,000		2,000					15,000
731 Contract Services	75,000		15,600		16,000	75,000								59,000		240,600
737 In Lieu of Taxes		233,000														233,000
737 Interdepartmental Expenditures		355,100														355,100
740 Bond Issuance Cost																
750 Transportation	1,800	1,400		2,000			3,100	28,000	56,000		156,000	700	19,700			268,700
775 Miscellaneous Expenses		124,200		6,000		500	100	500	300			2,100			400	134,100
<b>TOTAL - CATEGORY 3:</b>	<b>79,800</b>	<b>984,600</b>	<b>15,600</b>	<b>9,000</b>	<b>16,000</b>	<b>75,500</b>	<b>9,800</b>	<b>488,400</b>	<b>864,000</b>		<b>158,000</b>	<b>67,100</b>	<b>19,700</b>	<b>59,300</b>	<b>400</b>	<b>2,847,200</b>
<b>4 CAPITAL OUTLAYS</b>																
721 Furniture & Fixtures																
722 Equipment																
<b>TOTAL - CATEGORY 4:</b>																
<b>TOTAL - ALL CATEGORIES:</b>	<b>327,690</b>	<b>1,405,900</b>	<b>255,860</b>	<b>144,994</b>	<b>100,450</b>	<b>189,080</b>	<b>595,663</b>	<b>1,322,127</b>	<b>2,119,866</b>	<b>126,446</b>	<b>1,348,434</b>	<b>252,415</b>	<b>358,495</b>	<b>114,160</b>	<b>#####</b>	<b>8,772,700</b>



Department: WASTEWATER DIRECTOR Fund: UTILITIES (10-11)	2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>					<b>3.000</b>		
Salaries & Wages								
701 Salaries & Wages - Employee	29,410	37,400	30,530	20,830	49,992	85,000	54,470	178.41%
703 Salaries & Wages - Officers & Director	86,730	81,085	90,040	21,914	52,594	125,840	35,800	39.76%
Employee Benefits								
408 FICA	8,440	9,064	8,770	3,270	7,848	16,129	7,359	83.91%
704 Pensions & Benefits	20,630	8,590	20,450	3,633	8,720	17,921	-2,529	(12.37%)
<b>TOTAL - CATEGORY 1:</b>	<b>145,210</b>	<b>136,139</b>	<b>149,790</b>	<b>49,647</b>	<b>119,153</b>	<b>244,890</b>	<b>95,100</b>	<b>63.49%</b>
<b>2 SUPPLIES</b>								
718 Chemicals								
720 Materials & Supplies	11,200	3,094	11,200	1,216	2,918	3,000	-8,200	(73.21%)
<b>TOTAL - CATEGORY 2:</b>	<b>11,200</b>	<b>3,094</b>	<b>11,200</b>	<b>1,216</b>	<b>2,918</b>	<b>3,000</b>	<b>-8,200</b>	<b>(73.21%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
757 Liability Insurance								
Utility Services								
715 Purchased Power								
717 Utilities General				71	170			
Other Services & Charges								
416 Contracted Labor								
711 Sludge Removal								
722 Training	9,720	6,811	9,860	3,871	9,290	3,000	-6,860	(69.57%)
731 Contract Services	189,850	45,425	189,850	13,954	33,490	75,000	-114,850	(60.50%)
737 In Lieu of Taxes								
737 Interdepartmental Expenditures								
740 Bond Issuance Cost	15,360	16,957	15,360	2,916	6,998		-15,360	(100.00%)
750 Transportation	6,010	7,240	6,010	2,499	5,998	1,800	-4,210	(70.05%)
775 Miscellaneous Expenses	2,830	7,905	2,830	10,677	25,625		-2,830	(100.00%)
<b>TOTAL - CATEGORY 3:</b>	<b>223,770</b>	<b>84,338</b>	<b>223,910</b>	<b>33,988</b>	<b>81,571</b>	<b>79,800</b>	<b>-144,110</b>	<b>(64.36%)</b>
<b>4 CAPITAL OUTLAYS</b>								
721 Furniture & Fixtures	8,320	6,992	8,320	327	785		-8,320	(100.00%)
722 Equipment								
<b>TOTAL - CATEGORY 4:</b>	<b>8,320</b>	<b>6,992</b>	<b>8,320</b>	<b>327</b>	<b>785</b>		<b>-8,320</b>	<b>(100.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>388,500</b>	<b>230,563</b>	<b>393,220</b>	<b>85,178</b>	<b>204,428</b>	<b>327,690</b>	<b>-65,530</b>	<b>(16.66%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes one additional quarter of Civil City attorney's salary as per interdepartmental agreements  
Increased by \$13,900 divided between Water and Wastewater

Includes new position entitled Deputy Director to be moved in part from Environmental Services  
Increased by \$68,000 divided between Water and Wastewater

Moved Assistant Director of Accounting position to Accounting department  
Reduced by \$57,000 divided between Water and Wastewater

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

##### Contract Services

Reduced to facilitate necessary budget cuts  
Reduced by \$140,500 divided between Water and Wastewater

Department: WASTEWATER GENERAL (USB)	2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (10-12)	Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>		<b>FTE:</b>				<b>.600</b>		
Salaries & Wages								
701 Salaries & Wages - Employee	8,810	15,186	9,150	1,705	4,092		-9,150	(100.00%)
703 Salaries & Wages - Officers & Director				2,869	6,886	18,000	18,000	
Employee Benefits								
408 FICA	800	1,162	830	350	840	1,300	470	56.63%
704 Pensions & Benefits	1,940	461,449	1,930	93,087	223,409	387,000	385,070	19951.81%
<b>TOTAL - CATEGORY 1:</b>	<b>11,550</b>	<b>477,797</b>	<b>11,910</b>	<b>98,011</b>	<b>235,226</b>	<b>406,300</b>	<b>394,390</b>	<b>3311.42%</b>
<b>2 SUPPLIES</b>								
718 Chemicals	30		40				-40	(100.00%)
720 Materials & Supplies	50,940	32,060	50,940	6,097	14,633	15,000	-35,940	(70.55%)
<b>TOTAL - CATEGORY 2:</b>	<b>50,970</b>	<b>32,060</b>	<b>50,980</b>	<b>6,097</b>	<b>14,633</b>	<b>15,000</b>	<b>-35,980</b>	<b>(70.58%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
757 Liability Insurance	198,300	198,300	258,160	42,720	102,528	240,000	-18,160	(7.03%)
Utility Services								
715 Purchased Power	47,010	29,025	52,190	3,171	7,610	6,000	-46,190	(88.50%)
717 Utilities General	890	9,349	1,020	8,141	19,538	24,900	23,880	2341.18%
Other Services & Charges								
416 Contracted Labor	4,380		4,430				-4,430	(100.00%)
711 Sludge Removal	2,000		2,030				-2,030	(100.00%)
722 Training	140		150				-150	(100.00%)
731 Contract Services	17,460		17,460	55,988	134,371		-17,460	(100.00%)
737 In Lieu of Taxes	178,910	160,808	184,280	28,349	68,038	233,000	48,720	26.44%
737 Interdepartmental Expenditures	267,600	282,474	275,630	52,452	125,885	355,100	79,470	28.83%
740 Bond Issuance Cost								
750 Transportation	1,770	1,107	1,770	6,749	16,198	1,400	-370	(20.90%)
775 Miscellaneous Expenses	11,580		11,580	-3,568	-8,563	124,200	112,620	972.54%
<b>TOTAL - CATEGORY 3:</b>	<b>730,040</b>	<b>681,063</b>	<b>808,700</b>	<b>194,002</b>	<b>465,605</b>	<b>984,600</b>	<b>175,900</b>	<b>21.75%</b>
<b>4 CAPITAL OUTLAYS</b>								
721 Furniture & Fixtures	29,130	46,250	29,130	16,661	39,986		-29,130	(100.00%)
722 Equipment								
<b>TOTAL - CATEGORY 4:</b>	<b>29,130</b>	<b>46,250</b>	<b>29,130</b>	<b>16,661</b>	<b>39,986</b>		<b>-29,130</b>	<b>(100.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>821,690</b>	<b>1,237,170</b>	<b>900,720</b>	<b>314,771</b>	<b>755,450</b>	<b>1,405,900</b>	<b>505,180</b>	<b>56.09%</b>

#### Changes for 2005 Budget Request

##### Pensions & Benefits

Dispersed a portion of pensions & benefits throughout the departmental budgets  
Reduced by \$150,300 divided between Water and Wastewater

Recalculated in December of 2004 to reflect new information about health insurance costs  
Increased by \$85,000 divided between Water and Wastewater

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

Removed a portion of expenses previously used for energy needs at the Service Center  
Reduced by \$39,000 divided between Water and Wastewater

##### In Lieu of Taxes

Recalculated with 5% increase over 2004 agreement  
Reduced by \$18,400 divided between Water and Wastewater

##### Interdepartmental Expenditures

Recalculated in December of 2004 to reflect new information  
Increased by \$66,200 divided between Water and Wastewater

##### Miscellaneous Expenses

This line now includes rent/lease payments  
Increased by \$185,000 divided between Water and Wastewater

Department: WASTEWATER ACCOUNTING		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (10-21)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>4.200</b>		
Salaries & Wages									
701 Salaries & Wages - Employee		132,410	189,522	137,450	78,332	187,997	205,860	68,410	(49.77%)
703 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		12,460	14,498	12,940	5,992	14,382	15,840	2,900	(22.41%)
704 Pensions & Benefits		30,460	13,740	30,180	6,658	15,980	17,600	-12,580	41.68%
<b>TOTAL - CATEGORY 1:</b>		<b>175,330</b>	<b>217,760</b>	<b>180,570</b>	<b>90,983</b>	<b>218,358</b>	<b>239,300</b>	<b>58,730</b>	<b>(32.52%)</b>
<b>2 SUPPLIES</b>									
718 Chemicals									
720 Materials & Supplies		4,000	6,182	4,000	2,054	4,930	960	-3,040	76.00%
<b>TOTAL - CATEGORY 2:</b>		<b>4,000</b>	<b>6,182</b>	<b>4,000</b>	<b>2,054</b>	<b>4,930</b>	<b>960</b>	<b>-3,040</b>	<b>76.00%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
757 Liability Insurance									
Utility Services									
715 Purchased Power									
717 Utilities General					31	74			
Other Services & Charges									
416 Contracted Labor									
711 Sludge Removal									
722 Training		1,070	380	1,090				-1,090	100.00%
731 Contract Services		8,010		8,010			15,600	7,590	(94.76%)
737 In Lieu of Taxes									
737 Interdepartmental Expenditures									
740 Bond Issuance Cost									
750 Transportation									
775 Miscellaneous Expenses		140		140				-140	100.00%
<b>TOTAL - CATEGORY 3:</b>		<b>9,220</b>	<b>380</b>	<b>9,240</b>	<b>31</b>	<b>74</b>	<b>15,600</b>	<b>6,360</b>	<b>(68.83%)</b>
<b>4 CAPITAL OUTLAYS</b>									
721 Furniture & Fixtures		4,250	4,079	4,250	982	2,357		-4,250	100.00%
722 Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>4,250</b>	<b>4,079</b>	<b>4,250</b>	<b>982</b>	<b>2,357</b>		<b>-4,250</b>	<b>100.00%</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>192,800</b>	<b>228,401</b>	<b>198,060</b>	<b>94,050</b>	<b>225,719</b>	<b>255,860</b>	<b>57,800</b>	<b>(29.18%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Four positions have been moved to create a new department exclusively responsible for Billings & Collections  
Reduced by \$114,500 divided between Water and Wastewater

Moved Assistant Director of Accounting position from the Director's department to the Accounting department  
Increased by \$57,000 divided between Water and Wastewater

Includes new position entitled Data Processing Manager  
Increased by \$47,000 divided between Water and Wastewater

##### Materials & Supplies

A portion of this expense has been moved to the new Billings & Collections department  
Reduced by \$5,200 divided between Water and Wastewater

Department: WASTEWATER PURCHASING Fund: UTILITIES (10-22)		2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>3.600</b>		
Salaries & Wages									
701 Salaries & Wages - Employee		87,730	94,271	91,070	38,178	91,627	115,380	24,310	26.69%
703 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		8,390	7,212	8,710	2,921	7,009	8,827	117	1.34%
704 Pensions & Benefits		20,500	6,835	20,320	3,245	7,788	9,807	-10,513	(51.74%)
<b>TOTAL - CATEGORY 1:</b>		<b>116,620</b>	<b>108,318</b>	<b>120,100</b>	<b>44,344</b>	<b>106,425</b>	<b>134,014</b>	<b>13,914</b>	<b>11.59%</b>
<b>2 SUPPLIES</b>									
718 Chemicals									
720 Materials & Supplies		3,700	2,936	3,700	612	1,469	1,980	-1,720	(46.49%)
<b>TOTAL - CATEGORY 2:</b>		<b>3,700</b>	<b>2,936</b>	<b>3,700</b>	<b>612</b>	<b>1,469</b>	<b>1,980</b>	<b>-1,720</b>	<b>(46.49%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
757 Liability Insurance									
Utility Services									
715 Purchased Power									
717 Utilities General					24	58			
Other Services & Charges									
416 Contracted Labor									
711 Sludge Removal									
722 Training		1,730	1,197	1,760			1,000	-760	(43.18%)
731 Contract Services		2,360		2,360	156	374		-2,360	(100.00%)
737 In Lieu of Taxes									
737 Interdepartmental Expenditures									
740 Bond Issuance Cost									
750 Transportation		2,490	1,623	2,490	569	1,366	2,000	-490	(19.68%)
775 Miscellaneous Expenses		650		650	74	178	6,000	5,350	823.08%
<b>TOTAL - CATEGORY 3:</b>		<b>7,230</b>	<b>2,820</b>	<b>7,260</b>	<b>823</b>	<b>1,975</b>	<b>9,000</b>	<b>1,740</b>	<b>23.97%</b>
<b>4 CAPITAL OUTLAYS</b>									
721 Furniture & Fixtures		2,570	398	2,570	1,146	2,750		-2,570	(100.00%)
722 Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>2,570</b>	<b>398</b>	<b>2,570</b>	<b>1,146</b>	<b>2,750</b>		<b>-2,570</b>	<b>(100.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>130,120</b>	<b>114,472</b>	<b>133,630</b>	<b>46,925</b>	<b>112,619</b>	<b>144,994</b>	<b>11,364</b>	<b>8.50%</b>

#### Changes for 2005 Budget Request

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: WASTEWATER CUST. RELATIONS		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (10-23)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>2.400</b>		
Salaries & Wages									
701 Salaries & Wages - Employee		113,910	95,973	118,240	27,138	65,131	70,860	-47,380	(40.07%)
703 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		10,750	7,342	11,160	2,076	4,983	5,329	-5,831	(52.25%)
704 Pensions & Benefits		26,270	6,958	26,030	2,307	5,536	5,921	-20,109	(77.25%)
<b>TOTAL - CATEGORY 1:</b>		<b>150,930</b>	<b>110,273</b>	<b>155,430</b>	<b>31,521</b>	<b>75,650</b>	<b>82,110</b>	<b>-73,320</b>	<b>(47.17%)</b>
<b>2 SUPPLIES</b>									
718 Chemicals									
720 Materials & Supplies		73,620	67,941	73,620	22,960	55,104	2,340	-71,280	(96.82%)
<b>TOTAL - CATEGORY 2:</b>		<b>73,620</b>	<b>67,941</b>	<b>73,620</b>	<b>22,960</b>	<b>55,104</b>	<b>2,340</b>	<b>-71,280</b>	<b>(96.82%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
757 Liability Insurance									
Utility Services									
715 Purchased Power									
717 Utilities General					17	41			
Other Services & Charges									
416 Contracted Labor									
711 Sludge Removal									
722 Training		290	5	300	1,400	3,360		-300	(100.00%)
731 Contract Services		2,390		2,390	3,696	8,870	16,000	13,610	569.46%
737 In Lieu of Taxes									
737 Interdepartmental Expenditures									
740 Bond Issuance Cost									
750 Transportation									
775 Miscellaneous Expenses		12,970		12,970				-12,970	(100.00%)
<b>TOTAL - CATEGORY 3:</b>		<b>15,650</b>	<b>5</b>	<b>15,660</b>	<b>5,113</b>	<b>12,271</b>	<b>16,000</b>	<b>340</b>	<b>2.17%</b>
<b>4 CAPITAL OUTLAYS</b>									
721 Furniture & Fixtures		3,860	3,529	3,860	19,924	47,818		-3,860	(100.00%)
722 Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>3,860</b>	<b>3,529</b>	<b>3,860</b>	<b>19,924</b>	<b>47,818</b>		<b>-3,860</b>	<b>(100.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>244,060</b>	<b>181,748</b>	<b>248,570</b>	<b>79,518</b>	<b>190,843</b>	<b>100,450</b>	<b>-148,120</b>	<b>(59.59%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes additional personnel costs to upgrade a temporary employee to full time  
Increased by \$25,000 divided between Water and Wastewater

##### Materials & Supplies

The portion of this expense for Baugh Printing has been moved to the new Billings & Collections department  
Reduced by \$132,000 divided between Water and Wastewater

##### Contract Services

This line includes expenditures for a temporary staffing contract  
Increased by \$20,000 divided between Water and Wastewater

Department: WASTEWATER BILLINGS & COLLEC		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (10-24)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>			<b>FTE:</b>				<b>2.400</b>		
Salaries & Wages									
701 Salaries & Wages - Employee							68,600		
703 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA							5,200		
704 Pensions & Benefits							5,700		
<b>TOTAL - CATEGORY 1:</b>							79,500		
<b>2 SUPPLIES</b>									
718 Chemicals									
720 Materials & Supplies							34,080		
<b>TOTAL - CATEGORY 2:</b>							34,080		
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
757 Liability Insurance									
Utility Services									
715 Purchased Power									
717 Utilities General									
Other Services & Charges									
416 Contracted Labor									
711 Sludge Removal									
722 Training									
731 Contract Services							75,000		
737 In Lieu of Taxes									
737 Interdepartmental Expenditures									
740 Bond Issuance Cost									
750 Transportation									
775 Miscellaneous Expenses							500		
<b>TOTAL - CATEGORY 3:</b>							75,500		
<b>4 CAPITAL OUTLAYS</b>									
721 Furniture & Fixtures									
722 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>							189,080		

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes four positions previously under the Accounting department  
Increased by \$114,500 divided between Water and Wastewater

##### Materials & Supplies

Includes Baugh Printing expenses previously included in the Customer Relations department  
Increased by \$132,000 divided between Water and Wastewater

##### Training

Includes expenses for additional training needs  
Increased by \$1,000 divided between Water and Wastewater

##### Contracted Services

Includes collection agency retainage  
Increased by \$6,000 divided between Water and Wastewater

##### Miscellaneous Expenses

Includes online payment services, postage, and change of address forms  
Increased by \$1,200 divided between Water and Wastewater

Department: WASTEWATER ENGINEERING		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (10-31)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>12.000</b>		
Salaries & Wages									
701 Salaries & Wages - Employee		223,150	257,036	231,630	124,495	298,788	479,400	247,770	106.97%
703 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		20,090	19,663	20,850	9,524	22,857	36,674	15,824	75.89%
704 Pensions & Benefits		49,100	18,635	48,650	10,582	25,397	40,749	-7,901	(16.24%)
<b>TOTAL - CATEGORY 1:</b>		292,340	295,334	301,130	144,601	347,042	556,823	255,693	84.91%
<b>2 SUPPLIES</b>									
718 Chemicals									
720 Materials & Supplies		11,160	24,586	11,160	4,544	10,906	29,040	17,880	160.22%
<b>TOTAL - CATEGORY 2:</b>		11,160	24,586	11,160	4,544	10,906	29,040	17,880	160.22%
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
757 Liability Insurance									
Utility Services									
715 Purchased Power									
717 Utilities General		1,880	5,572	2,090	746	1,790	3,600	1,510	72.25%
Other Services & Charges									
416 Contracted Labor									
711 Sludge Removal									
722 Training		5,230	2,652	5,310	135	324	3,000	-2,310	(43.50%)
731 Contract Services		32,530	2,777	32,530	1,132	2,717		-32,530	(100.00%)
737 In Lieu of Taxes									
737 Interdepartmental Expenditures									
740 Bond Issuance Cost									
750 Transportation		9,160	10,237	9,160	3,629	8,710	3,100	-6,060	(66.16%)
775 Miscellaneous Expenses		780	210	780	14	34	100	-680	(87.18%)
<b>TOTAL - CATEGORY 3:</b>		49,580	21,448	49,870	5,656	13,574	9,800	-40,070	(80.35%)
<b>4 CAPITAL OUTLAYS</b>									
721 Furniture & Fixtures		9,000	9,491	9,000	1,237	2,969		-9,000	(100.00%)
722 Equipment									
<b>TOTAL - CATEGORY 4:</b>		9,000	9,491	9,000	1,237	2,969		-9,000	(100.00%)
<b>TOTAL - ALL CATEGORIES:</b>		362,080	350,859	371,160	156,038	374,491	595,663	224,503	60.49%

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes one previously vacant position entitled Assistant Engineer  
Increased by \$50,000 divided between Water and Wastewater

Includes one vacant position entitled Senior Project Coordinator  
Increased by \$32,000 divided between Water and Wastewater

Includes CBU's portion of a civil city engineer as per interdepartmental agreements  
Increased by \$13,000 divided between Water and Wastewater

Removed position entitled Web/Information Manager  
Reduced by \$47,000 divided between Water and Wastewater

##### Contracted Services

Includes CBU's portion of an arial flyover for orthophotos, planimetrics, and contours (GIS update)  
Increased by \$60,000 divided between Water and Wastewater

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: WASTEWATER BLUCHER POOLE Fund: UTILITIES (10-41)		2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>16.000</b>		
Salaries & Wages									
701 Salaries & Wages - Employee		534,150	481,223	554,450	208,234	499,762	588,400	33,950	6.12%
703 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		48,080	36,814	49,910	15,930	38,232	45,013	-4,897	(9.81%)
704 Pensions & Benefits		117,520	34,889	116,440	17,700	42,480	50,014	-66,426	(57.05%)
<b>TOTAL - CATEGORY 1:</b>		<b>699,750</b>	<b>552,926</b>	<b>720,800</b>	<b>241,864</b>	<b>580,473</b>	<b>683,427</b>	<b>-37,373</b>	<b>(5.18%)</b>
<b>2 SUPPLIES</b>									
718 Chemicals		36,950	14,628	37,320	9,347	22,433	25,000	-12,320	(33.01%)
720 Materials & Supplies		117,230	162,516	117,230	43,122	103,493	125,300	8,070	6.88%
<b>TOTAL - CATEGORY 2:</b>		<b>154,180</b>	<b>177,144</b>	<b>154,550</b>	<b>52,469</b>	<b>125,926</b>	<b>150,300</b>	<b>-4,250</b>	<b>(2.75%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
757 Liability Insurance									
Utility Services									
715 Purchased Power		121,700	135,106	135,090	46,600	111,840	136,000	910	0.67%
717 Utilities General		43,150	67,151	47,900	11,525	27,660	51,900	4,000	8.35%
Other Services & Charges									
416 Contracted Labor									
711 Sludge Removal		106,680	20,021	93,180	1,510	3,624	270,000	176,820	189.76%
722 Training		1,060	2,415	1,080	199	478	2,000	920	85.19%
731 Contract Services		12,950		12,950	12,160	29,184		-12,950	(100.00%)
737 In Lieu of Taxes									
737 Interdepartmental Expenditures									
740 Bond Issuance Cost									
750 Transportation		25,610	34,700	25,610	11,098	26,635	28,000	2,390	9.33%
775 Miscellaneous Expenses		170	86	170	13	31	500	330	194.12%
<b>TOTAL - CATEGORY 3:</b>		<b>311,320</b>	<b>259,479</b>	<b>315,980</b>	<b>83,105</b>	<b>199,452</b>	<b>488,400</b>	<b>172,420</b>	<b>54.57%</b>
<b>4 CAPITAL OUTLAYS</b>									
721 Furniture & Fixtures		6,130	14,277	6,130	117	281		-6,130	(100.00%)
722 Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>6,130</b>	<b>14,277</b>	<b>6,130</b>	<b>117</b>	<b>281</b>		<b>-6,130</b>	<b>(100.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>1,171,380</b>	<b>1,003,826</b>	<b>1,197,460</b>	<b>377,555</b>	<b>906,131</b>	<b>1,322,127</b>	<b>124,667</b>	<b>10.41%</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes two currently vacant positions not utilized in 2003 or 2004  
Increased by \$5,000

##### Chemicals

Recalculated to more accurately reflect chemical needs and increasing prices  
Increased by \$7,600

##### Materials & Supplies

Recalculated to more accurately reflect supply needs and increasing prices  
Increased by \$27,770

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

##### Sludge Removal

Due to the Monroe Landfill closing, this expense is unclear at this time and includes a contingent amount  
Increased by \$250,000

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department



Department: WASTEWATER DILLMAN ROAD		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (10-42)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>17,500</b>		
Salaries & Wages									
701 Salaries & Wages - Employee		750,110	787,461	778,410	338,992	813,581	861,200	82,790	10.64%
703 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		67,510	60,241	70,060	25,933	62,239	65,882	-4,178	(5.96%)
704 Pensions & Benefits		165,030	57,091	163,470	28,814	69,154	73,202	-90,268	(55.22%)
<b>TOTAL - CATEGORY 1:</b>		<b>982,650</b>	<b>904,793</b>	<b>1,011,940</b>	<b>393,739</b>	<b>944,974</b>	<b>1,000,284</b>	<b>-11,656</b>	<b>(1.15%)</b>
<b>2 SUPPLIES</b>									
718 Chemicals		91,920	79,305	92,840	26,634	63,922	80,200	-12,640	(13.61%)
720 Materials & Supplies		162,070	226,000	162,070	72,894	174,946	175,382	13,312	8.21%
<b>TOTAL - CATEGORY 2:</b>		<b>253,990</b>	<b>305,305</b>	<b>254,910</b>	<b>99,528</b>	<b>238,867</b>	<b>255,582</b>	<b>672</b>	<b>0.26%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
757 Liability Insurance									
Utility Services									
715 Purchased Power		500,240	454,421	555,270	123,810	297,144	380,000	-175,270	(31.56%)
717 Utilities General		20,820	31,482	23,120	11,968	28,723	33,700	10,580	45.76%
Other Services & Charges									
416 Contracted Labor									
711 Sludge Removal		182,220	139,759	184,780	10,881	26,114	390,000	205,220	111.06%
722 Training		7,360	5,667	7,360	785	1,884	4,000	-3,360	(45.65%)
731 Contract Services		65,840		65,840	15,961	38,306		-65,840	(100.00%)
737 In Lieu of Taxes									
737 Interdepartmental Expenditures									
740 Bond Issuance Cost									
750 Transportation		61,810	52,934	61,810	19,790	47,496	56,000	-5,810	(9.40%)
775 Miscellaneous Expenses		380	264	380	10	24	300	-80	(21.05%)
<b>TOTAL - CATEGORY 3:</b>		<b>838,670</b>	<b>684,527</b>	<b>898,560</b>	<b>183,205</b>	<b>439,692</b>	<b>864,000</b>	<b>-34,560</b>	<b>(3.85%)</b>
<b>4 CAPITAL OUTLAYS</b>									
721 Furniture & Fixtures		8,300	2,240	8,300	5,248	12,595		-8,300	(100.00%)
722 Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>8,300</b>	<b>2,240</b>	<b>8,300</b>	<b>5,248</b>	<b>12,595</b>		<b>-8,300</b>	<b>(100.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>2,083,610</b>	<b>1,896,865</b>	<b>2,173,710</b>	<b>681,720</b>	<b>1,636,128</b>	<b>2,119,866</b>	<b>-53,844</b>	<b>(2.48%)</b>

#### Changes for 2005 Budget Request

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

Dillman recently entered into a contract with Energy Systems Group guaranteeing annual energy savings  
Reduced by \$150,000

##### Sludge Removal

Due to the Monroe Landfill closing, this expense is unclear at this time and includes a contingent amount  
Increased by \$250,000

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: WASTEWATER LABORATORY		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (10-51)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>2.400</b>		
Salaries & Wages									
701 Salaries & Wages - Employee		70,030	69,754	72,700	30,822	73,973	86,100	13,400	18.43%
703 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		6,310	5,336	6,550	2,358	5,659	6,587	37	0.56%
704 Pensions & Benefits		15,410	5,057	15,270	2,620	6,288	7,319	-7,951	(52.07%)
<b>TOTAL - CATEGORY 1:</b>		<b>91,750</b>	<b>80,147</b>	<b>94,520</b>	<b>35,800</b>	<b>85,919</b>	<b>100,006</b>	<b>5,486</b>	<b>5.80%</b>
<b>2 SUPPLIES</b>									
718 Chemicals		3,950	5,064	3,990	2,145	5,148	4,300	310	7.77%
720 Materials & Supplies		16,020	21,754	16,020	9,360	22,464	22,140	6,120	38.20%
<b>TOTAL - CATEGORY 2:</b>		<b>19,970</b>	<b>26,818</b>	<b>20,010</b>	<b>11,505</b>	<b>27,612</b>	<b>26,440</b>	<b>6,430</b>	<b>32.13%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
757 Liability Insurance									
Utility Services									
715 Purchased Power									
717 Utilities General									
Other Services & Charges									
416 Contracted Labor									
711 Sludge Removal									
722 Training		310		310				-310	(100.00%)
731 Contract Services									
737 In Lieu of Taxes									
737 Interdepartmental Expenditures									
740 Bond Issuance Cost									
750 Transportation		120		120				-120	(100.00%)
775 Miscellaneous Expenses									
<b>TOTAL - CATEGORY 3:</b>		<b>430</b>		<b>430</b>				<b>-430</b>	<b>(100.00%)</b>
<b>4 CAPITAL OUTLAYS</b>									
721 Furniture & Fixtures									
722 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>		<b>112,150</b>	<b>106,965</b>	<b>114,960</b>	<b>47,305</b>	<b>113,531</b>	<b>126,446</b>	<b>11,486</b>	<b>9.99%</b>

Department: WASTEWATER T & D Fund: UTILITIES (10-71)	2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>					<b>27.000</b>		
Salaries & Wages								
701 Salaries & Wages - Employee	427,950	907,016	444,220	283,940	681,456	729,000	284,780	64.11%
703 Salaries & Wages - Officers & Director								
Employee Benefits								
408 FICA	38,520	45,448	39,980	21,721	52,131	55,769	15,789	39.49%
704 Pensions & Benefits	94,150	43,072	93,290	24,135	57,924	61,965	-31,325	(33.58%)
<b>TOTAL - CATEGORY 1:</b>	<b>560,620</b>	<b>995,536</b>	<b>577,490</b>	<b>329,796</b>	<b>791,511</b>	<b>846,734</b>	<b>269,244</b>	<b>46.62%</b>
<b>2 SUPPLIES</b>								
718 Chemicals								
720 Materials & Supplies	106,260	217,187	106,260	41,981	100,754	343,700	237,440	223.45%
<b>TOTAL - CATEGORY 2:</b>	<b>106,260</b>	<b>217,187</b>	<b>106,260</b>	<b>41,981</b>	<b>100,754</b>	<b>343,700</b>	<b>237,440</b>	<b>223.45%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
757 Liability Insurance								
Utility Services								
715 Purchased Power								
717 Utilities General				15	36			
Other Services & Charges								
416 Contracted Labor								
711 Sludge Removal								
722 Training	4,060	2,323	4,060	11	26	2,000	-2,060	(50.74%)
731 Contract Services	250		250				-250	(100.00%)
737 In Lieu of Taxes								
737 Interdepartmental Expenditures								
740 Bond Issuance Cost								
750 Transportation	120,360	137,842	120,360	44,592	107,021	156,000	35,640	29.61%
775 Miscellaneous Expenses	10		10				-10	(100.00%)
<b>TOTAL - CATEGORY 3:</b>	<b>124,680</b>	<b>140,165</b>	<b>124,680</b>	<b>44,618</b>	<b>107,083</b>	<b>158,000</b>	<b>33,320</b>	<b>26.72%</b>
<b>4 CAPITAL OUTLAYS</b>								
721 Furniture & Fixtures	4,980	6,694	4,980	1,798	4,315		-4,980	(100.00%)
722 Equipment								
<b>TOTAL - CATEGORY 4:</b>	<b>4,980</b>	<b>6,694</b>	<b>4,980</b>	<b>1,798</b>	<b>4,315</b>		<b>-4,980</b>	<b>(100.00%)</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>796,540</b>	<b>1,359,582</b>	<b>813,410</b>	<b>418,193</b>	<b>1,003,664</b>	<b>1,348,434</b>	<b>535,024</b>	<b>65.78%</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes \$0.42 per hour increase for union workers as per union contracts (3% increase overall)  
Increased by \$46,000 divided between Water and Wastewater

##### Contracted Labor

Moved Contracted Labor expenditures to Salaries & Wages  
Reduced by \$75,000 divided between Water and Wastewater

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

##### Miscellaneous Expenses

Includes miscellaneous expenses budgeted but not used in 2003 and 2004 to be used for maintenance on structures and lines  
Re-budgeted at \$42,000 divided between Water and Wastewater

Department: WASTEWATER LIFT STATIONS		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (10-73)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>4.000</b>		
Salaries & Wages									
701 Salaries & Wages - Employee		140,440	136,829	145,780	41,249	98,998	116,500	-29,280	(20.09%)
703 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		12,640	10,467	13,130	3,156	7,573	8,912	-4,218	(32.12%)
704 Pensions & Benefits		30,900	9,920	30,620	3,506	8,415	9,903	-20,717	(67.66%)
<b>TOTAL - CATEGORY 1:</b>		<b>183,980</b>	<b>157,216</b>	<b>189,530</b>	<b>47,911</b>	<b>114,986</b>	<b>135,315</b>	<b>-54,215</b>	<b>(28.60%)</b>
<b>2 SUPPLIES</b>									
718 Chemicals									
720 Materials & Supplies		63,970	87,252	63,970	16,638	39,931	50,000	-13,970	(21.84%)
<b>TOTAL - CATEGORY 2:</b>		<b>63,970</b>	<b>87,252</b>	<b>63,970</b>	<b>16,638</b>	<b>39,931</b>	<b>50,000</b>	<b>-13,970</b>	<b>(21.84%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
757 Liability Insurance									
Utility Services									
715 Purchased Power		68,240	48,721	75,750	18,681	44,834	62,900	-12,850	(16.96%)
717 Utilities General		930	1,371	1,040	467	1,121	1,400	360	34.62%
Other Services & Charges									
416 Contracted Labor									
711 Sludge Removal									
722 Training									
731 Contract Services									
737 In Lieu of Taxes									
737 Interdepartmental Expenditures									
740 Bond Issuance Cost									
750 Transportation		510	745	510			700	190	37.25%
775 Miscellaneous Expenses		7,340	2,107	7,340			2,100	-5,240	(71.39%)
<b>TOTAL - CATEGORY 3:</b>		<b>77,020</b>	<b>52,944</b>	<b>84,640</b>	<b>19,148</b>	<b>45,955</b>	<b>67,100</b>	<b>-17,540</b>	<b>(20.72%)</b>
<b>4 CAPITAL OUTLAYS</b>									
721 Furniture & Fixtures									
722 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>		<b>324,970</b>	<b>297,412</b>	<b>338,140</b>	<b>83,697</b>	<b>200,872</b>	<b>252,415</b>	<b>-85,725</b>	<b>(25.35%)</b>

#### Changes for 2005 Budget Request

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: WASTEWATER METERS		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (10-75)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>			<b>FTE:</b>				<b>7.200</b>		
Salaries & Wages									
701 Salaries & Wages - Employee	178,390	221,676	185,170	85,033	204,079		246,900	61,730	33.34%
703 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA	16,060	16,958	16,670	6,505	15,612		18,888	2,218	13.31%
704 Pensions & Benefits	39,250	16,072	38,890	7,228	17,347		20,987	-17,903	(46.03%)
<b>TOTAL - CATEGORY 1:</b>	<b>233,700</b>	<b>254,706</b>	<b>240,730</b>	<b>98,766</b>	<b>237,038</b>		<b>286,775</b>	<b>46,045</b>	<b>19.13%</b>
<b>2 SUPPLIES</b>									
718 Chemicals									
720 Materials & Supplies	8,480	2,813	8,480	1,183	2,839		52,020	43,540	513.44%
<b>TOTAL - CATEGORY 2:</b>	<b>8,480</b>	<b>2,813</b>	<b>8,480</b>	<b>1,183</b>	<b>2,839</b>		<b>52,020</b>	<b>43,540</b>	<b>513.44%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
757 Liability Insurance									
Utility Services									
715 Purchased Power									
717 Utilities General									
Other Services & Charges									
416 Contracted Labor									
711 Sludge Removal									
722 Training									
731 Contract Services									
737 In Lieu of Taxes									
737 Interdepartmental Expenditures									
740 Bond Issuance Cost									
750 Transportation	11,260	13,259	11,260	4,162	9,989		19,700	8,440	74.96%
775 Miscellaneous Expenses									
<b>TOTAL - CATEGORY 3:</b>	<b>11,260</b>	<b>13,259</b>	<b>11,260</b>	<b>4,162</b>	<b>9,989</b>		<b>19,700</b>	<b>8,440</b>	<b>74.96%</b>
<b>4 CAPITAL OUTLAYS</b>									
721 Furniture & Fixtures									
722 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>	<b>253,440</b>	<b>270,778</b>	<b>260,470</b>	<b>104,111</b>	<b>249,866</b>		<b>358,495</b>	<b>98,025</b>	<b>37.63%</b>

#### Changes for 2005 Budget Request

##### Materials & Supplies

Includes \$85,000 to replace outdated meters  
Increased by \$16,000 divided between Water and Wastewater

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: WASTEWATER ENVIRO. SERVICES		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (10-91)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>1.500</b>		
Salaries & Wages									
701 Salaries & Wages - Employee		96,110	66,788	99,770	31,926	76,622	36,900	-62,870	(63.01%)
703 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		8,650	5,109	8,980	2,442	5,862	2,823	-6,157	(68.56%)
704 Pensions & Benefits		21,150	4,842	20,960	2,714	6,513	3,137	-17,823	(85.03%)
<b>TOTAL - CATEGORY 1:</b>		<b>125,910</b>	<b>76,739</b>	<b>129,710</b>	<b>37,082</b>	<b>88,997</b>	<b>42,860</b>	<b>-86,850</b>	<b>(66.96%)</b>
<b>2 SUPPLIES</b>									
718 Chemicals									
720 Materials & Supplies		22,760	17,411	22,760	4,683	11,239	12,000	-10,760	(47.28%)
<b>TOTAL - CATEGORY 2:</b>		<b>22,760</b>	<b>17,411</b>	<b>22,760</b>	<b>4,683</b>	<b>11,239</b>	<b>12,000</b>	<b>-10,760</b>	<b>(47.28%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
757 Liability Insurance									
Utility Services									
715 Purchased Power		90	303	100	53	127	300	200	200.00%
717 Utilities General									
Other Services & Charges									
416 Contracted Labor									
711 Sludge Removal									
722 Training									
731 Contract Services		32,650		15,000	7,704	18,490	59,000	44,000	293.33%
737 In Lieu of Taxes									
737 Interdepartmental Expenditures									
740 Bond Issuance Cost									
750 Transportation									
775 Miscellaneous Expenses									
<b>TOTAL - CATEGORY 3:</b>		<b>32,740</b>	<b>303</b>	<b>15,100</b>	<b>7,757</b>	<b>18,617</b>	<b>59,300</b>	<b>44,200</b>	<b>292.72%</b>
<b>4 CAPITAL OUTLAYS</b>									
721 Furniture & Fixtures									
722 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>		<b>181,410</b>	<b>94,453</b>	<b>167,570</b>	<b>49,522</b>	<b>118,853</b>	<b>114,160</b>	<b>-53,410</b>	<b>(31.87%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Removed a currently vacant position entitled Environmental Projects Coordinator  
Reduced by \$29,000

##### Contract Services

CBU will absorb a portion of the Illinois Central Spring Project  
Increased by \$44,000

Department: WASTEWATER COMMUNICATIONS		2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (10-95)		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>						<b>3.300</b>		
Salaries & Wages									
701 Salaries & Wages - Employee		74,250	41,026	77,080	29,745	71,388	94,860	17,780	23.07%
703 Salaries & Wages - Officers & Director									
Employee Benefits									
408 FICA		7,180	3,138	7,450	2,275	5,461	7,257	-193	(2.59%)
704 Pensions & Benefits		17,540	2,974	17,380	2,528	6,068	8,063	-9,317	(53.61%)
<b>TOTAL - CATEGORY 1:</b>		<b>98,970</b>	<b>47,138</b>	<b>101,910</b>	<b>34,549</b>	<b>82,917</b>	<b>110,180</b>	<b>8,270</b>	<b>8.12%</b>
<b>2 SUPPLIES</b>									
718 Chemicals									
720 Materials & Supplies		620	635	620	118	283	540	-80	(12.90%)
<b>TOTAL - CATEGORY 2:</b>		<b>620</b>	<b>635</b>	<b>620</b>	<b>118</b>	<b>283</b>	<b>540</b>	<b>-80</b>	<b>(12.90%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
757 Liability Insurance									
Utility Services									
715 Purchased Power									
717 Utilities General					2	5			
Other Services & Charges									
416 Contracted Labor									
711 Sludge Removal									
722 Training		210	513	210				-210	(100.00%)
731 Contract Services					25	60			
737 In Lieu of Taxes									
737 Interdepartmental Expenditures									
740 Bond Issuance Cost									
750 Transportation		250		250				-250	(100.00%)
775 Miscellaneous Expenses		20		20			400	380	1900.00%
<b>TOTAL - CATEGORY 3:</b>		<b>480</b>	<b>513</b>	<b>480</b>	<b>27</b>	<b>65</b>	<b>400</b>	<b>-80</b>	<b>(16.67%)</b>
<b>4 CAPITAL OUTLAYS</b>									
721 Furniture & Fixtures									
722 Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>		<b>100,070</b>	<b>48,286</b>	<b>103,010</b>	<b>34,694</b>	<b>83,265</b>	<b>111,120</b>	<b>8,110</b>	<b>7.87%</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Removed position entitled Water Quality Coordinator entirely  
Reduced by \$38,000 divided between Water and Wastewater

##### Training

Includes expenses for additional training needs  
Increased by \$1,660 divided between Water and Wastewater

<b>Department:</b> WASTEWATER EXTENSIONS & REPLACEMENTS <b>Fund:</b> UTILITIES (10)	<b>TOTAL COST</b>
<b>WASTEWATER SYSTEM PROJECTS</b>	
Sheffield Lift Station Project Equipment is past it's expected life.	\$250,000
Kirkwood Ave Streetscape-Phase IV DPW Project. Wastewater Infrastructure Replacement	\$114,000
Fieldstone Project Remaining projected costs	\$120,000
Wet Weather Management Contracts Greeley and Hanson	\$380,000
GRW	\$350,000
<b>TOTAL - ALL PROJECTS:</b>	<b>\$1,214,000</b>



Department: WASTEWATER DEBT REQ. Fund: UTILITIES (09-11)	2003 Budget	2003 Actual	2004 Budget	2005 Request	\$ Change	% Change
<b>REVENUE BONDS</b>						
1989 Revenue Bonds						
Principal	590,000	590,000				
Interest	107,663	107,663				
1995 Revenue Bonds						
Principal	340,000	340,000				
Interest	972,904	972,904				
1999 Revenue Bonds						
Principal	90,750	90,750	93,500	96,250	2,750	2.94%
Interest	214,271	214,271	209,960	205,518	-4,442	
2003 Refunding Bonds						
Principal		900,000	1,240,000	550,000	-690,000	
Interest		598,334	768,133	743,333	-24,800	
<b>TOTAL - CATEGORY 1:</b>	2,315,588	3,813,922	2,311,593	1,595,101	-716,492	(31.00%)
<b>SRF LOANS</b>						
2000 Series A Loan						
Principal	1,000	1,000	1,000	172,000	171,000	17100.00%
Interest	96,512	96,512	96,483	96,454	-29	
2000 Series B Loan						
Principal	3,000	3,000	4,000	412,000	408,000	10200.00%
Interest	231,913	231,913	231,826	231,710	-116	(0.05%)
2000 Series C Loan						
Principal	182,000	182,000	187,000	193,000	6,000	
Interest	122,641	122,641	117,363	111,940	-5,423	
2004 Series A Loan						
Principal						
Interest				220,000	220,000	
<b>TOTAL - CATEGORY 2:</b>	637,066	637,066	637,672	1,437,104	799,432	125.37%
<b>CAPITAL LEASES</b>						
2000 Energy Savings Contract						
Principal	6,918	6,918	7,307	7,718	411	5.62%
Interest	2,820	2,820	2,431	2,020	-411	(16.91%)
2001 Equipment Purchases						
Principal	44,098	44,098	46,219	48,441	2,222	4.81%
Interest	6,672	6,672	4,552	2,330	-2,222	(48.81%)
2003 Vehicle Purchases						
Principal	46,055	46,055	92,809	95,253	2,444	2.63%
Interest	3,143	3,143	5,587	3,143	-2,444	
2003 Energy Savings Contract						
Principal			179,492	207,655	28,163	
Interest			111,647	83,484	-28,163	(25.23%)
<b>TOTAL - CATEGORY 3:</b>	109,706	109,706	450,044	450,044		
<b>TRANSFERS</b>						
Transfer from old Construction Fund				-758,000	-758,000	
<b>TOTAL - CATEGORY 4:</b>				-758,000	-758,000	
<b>TOTAL - ALL CATEGORIES:</b>	3,062,360	4,560,694	3,399,309	2,724,249	-675,060	(19.86%)

See page WW-22 for Debt Requirement clarifications

## Clarification of Wastewater Debt Requirements

### Revenue Bonds

On March 27th, 2003 the Utility issued Sewage Refunding Revenue Bonds of \$19,095,000. The bonds were issued for the purpose of refunding the City's Sewage Works Bonds of 1989 in the amount of \$1,300,000 and the Sewage Works Bonds of 1995 in the amount of \$16,505.

The 2003 bond issue is due to be paid off in 2025.

The remaining balance owed on 12/31/04 will be \$16,955,000.

The 1999 bond issue is due to be paid off in 2019.

The remaining balance owed on 12/31/04 will be \$4,070,000.

### SRF Loans

The 2000 Series A Loan is due to be paid off in 2021.

The remaining balance owed on 12/31/04 will be \$3,326,000.

The 2000 Series B Loan is due to be paid off in 2021.

The remaining balance owed on 12/31/04 will be \$7,990,000.

The 2000 Series C Loan is due to be paid off in 2021.

The remaining balance owed on 12/31/04 will be \$3,800,000.

The 2004 Series A Loan is due to be paid off in 2024.

The remaining balance owed on 12/31/04 will be \$2,300,000.

### Capitol Leases

The 2000 Energy Savings Contract is due to be paid off in 2009.

The remaining balance owed on 12/31/04 will be \$38,314.

The 2001 Equipment Purchase is due to be paid off in 2008.

The remaining balance owed on 12/31/04 will be \$48,441.

The 2003 Vehicle Lease is due to be paid off in 2006.

The remaining balance owed on 12/31/04 will be \$143,815.

The 2003 Energy Savings Contract is due to be paid off in 2013.

The remaining balance owed on 12/31/04 will be \$2,192,001.

# STORMWATER

Stormwater Budget Overview	SW-1
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Stormwater O&M Expense Summary	SW-3
Stormwater Extensions & Replacements	SW-4
Stormwater Debt	SW-5
Clarification of Stormwater Debt Requirements	SW-6

Department: STORMWATER BUDGET OVERVIEW Fund: UTILITIES (09)	2003 Budget	2003 Actual	2004 Budget	2004 Projected	2005 Budget	\$ Change	% Change
<b>STORMWATER INCOME</b>							
Revenue	1,214,800	1,405,232	1,389,900	1,362,900	1,417,416	27,516	1.98%
<b>TOTAL - INCOME</b>	1,214,800	1,405,232	1,389,900	1,362,900	1,417,416	27,516	1.98%
<b>STROMWATER EXPENSES</b>							
Operation & Maintenance	382,980	337,728	394,750	184,078	372,976	(21,774)	(5.52%)
Extensions & Replacements	195,000	433,122	350,000	350,000	482,100	132,100	37.74%
Debt Requirements	248,562	248,562	248,285	248,285	246,902	(1,383)	(0.56%)
<b>TOTAL - EXPENSES</b>	826,542	1,019,412	993,035	782,363	1,101,978	108,943	10.97%
<b>TOTAL - NET GAIN (LOSS):</b>	388,258	385,820	396,865	580,537	315,438	(81,427)	(20.52%)

Department: STORMWATER INCOME	2003	2003	2004	2004	2005	\$	%
Fund: UTILITIES	Budget	Actual	Budget	Projection	Budget	Change	Change
<b>STORMWATER INCOME</b>							
Stormwater Fees	1,208,200	1,403,093	1,372,300	1,345,641	1,412,416	40,116	2.92%
Interest Income	6,600	2,139	17,600	17,259	5,000	(12,600)	(71.59%)
<b>TOTAL - ALL REVENUES:</b>	1,214,800	1,405,232	1,389,900	1,362,900	1,417,416	27,516	1.98%

Department: STORM WATER	2003	2003	2004	2004	2004	2005	\$	%
Fund: UTILITIES (10-81)	Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>					<b>5.000</b>		
Salaries & Wages								
701 Salaries & Wages - Employee	176,780	143,068	183,500	40,627	97,505	257,200	73,700	40.16%
703 Salaries & Wages - Officers & Director								
Employee Benefits								
408 FICA	15,920	10,945	16,520	3,108	7,459	19,676	3,156	19.10%
704 Pensions & Benefits	38,900	35,910	38,540	2,705	6,492	21,862	-16,678	(43.27%)
<b>TOTAL - CATEGORY 1:</b>	<b>231,600</b>	<b>189,923</b>	<b>238,560</b>	<b>46,440</b>	<b>111,456</b>	<b>298,738</b>	<b>60,178</b>	<b>25.23%</b>
<b>2 SUPPLIES</b>								
718 Chemicals								
720 Materials & Supplies	141,740	99,271	141,800	7,512	18,029	38,238	-103,562	(73.03%)
<b>TOTAL - CATEGORY 2:</b>	<b>141,740</b>	<b>99,271</b>	<b>141,800</b>	<b>7,512</b>	<b>18,029</b>	<b>38,238</b>	<b>-103,562</b>	<b>(73.03%)</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
757 Liability Insurance		21,270	4,750				-4,750	
Utility Services								
715 Purchased Power								
717 Utilities General								
Other Services & Charges								
416 Contracted Labor								
711 Sludge Removal								
722 Training	60	2,355	60				-60	(100.00%)
731 Contract Services	7,900	14,215	7,900	22,747	54,593	36,000	28,100	355.70%
737 In Lieu of Taxes								
737 Interdepartmental Expenditures								
740 Bond Issuance Cost								
750 Transportation	1,080		1,080				-1,080	(100.00%)
775 Miscellaneous Expenses	600		600				-600	(100.00%)
<b>TOTAL - CATEGORY 3:</b>	<b>9,640</b>	<b>37,840</b>	<b>14,390</b>	<b>22,747</b>	<b>54,593</b>	<b>36,000</b>	<b>21,610</b>	<b>150.17%</b>
<b>4 CAPITAL OUTLAYS</b>								
721 Furniture & Fixtures		10,694						
722 Equipment								
<b>TOTAL - CATEGORY 4:</b>		<b>10,694</b>						
<b>TOTAL - ALL CATEGORIES:</b>	<b>382,980</b>	<b>337,728</b>	<b>394,750</b>	<b>76,699</b>	<b>184,078</b>	<b>372,976</b>	<b>-21,774</b>	<b>(5.52%)</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Now exclusively includes eight employees spending 100% of their time on stormwater  
No longer includes various portions of other salaries that were included in the past

<b>Department:</b> STORMWATER EXTENSIONS & REPLACEMENTS		<b>TOTAL</b>
<b>Fund:</b> UTILITIES (10-81)		<b>COST</b>
<b>STORMWATER SYSTEM PROJECTS</b>		
Jordan River - Walnut & 1st St. Bridges County project, \$1.6M		\$279,100
Kirkwood Av. Streetscape - Phase IV DPW Project. Stormwater Infrastructure Replacement		\$203,000
<b>TOTAL - ALL PROJECTS:</b>		<b>\$482,100</b>

Department: STORMWATER DEBT REQ. Fund: UTILITIES (09-11)	2003 Budget	2003 Actual	2004 Budget	2005 Request	\$ Change	% Change
<b>REVENUE BONDS</b>						
1999 Revenue Bonds						
Principal	74,250	74,250	76,500	78,750	2,250	2.94%
Interest	174,312	174,312	171,785	168,152	(3,633)	(2.11%)
<b>TOTAL - CATEGORY 1:</b>	248,562	248,562	248,285	246,902	(1,383)	(0.56%)
<b>NOTES PAYABLE</b>						
2004 Bond Anticipation Note						
Principal						
Interest				0	0	
<b>TOTAL - CATEGORY 4:</b>				0	0	
<b>TOTAL - ALL CATEGORIES:</b>	248,562	248,562	248,285	246,902	(1,383)	(0.56%)

See page SW-6 for Debt Requirement clarifications



# Clarification of Stormwater Debt Requirements

<b>Revenue Bonds</b>
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The 1999 bond issue is due to be paid off in 2019.  
The remaining balance owed on 12/31/04 will be \$3,330,000.

<b>Notes Payable</b>
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The Bond Anticipation Note (BAN) is due on January 22, 2005.  
The balance owed will be \$2,609,340.

On December 30, 2004, CBU paid the interest owed of \$43,697.02.  
The note's due date will be extended to January 2006.

# **CAPITAL EXPENDITURES NOT INCLUDED IN THE 2005 BUDGET**

## **Extensions & Replacements**

**CE-1**

This section includes a list of projects that may be necessary in 2005, but are not included in the 2005 budget. These projects have been deemed necessary by CBU staff. Due to budgetary constraints, they will be assessed throughout the year as funds come available.

## **Five-year Capital Plan**

**CE-4**

This section includes a tentative five-year plan of projects to be completed by CBU. Operational revenues will not be sufficient to fund these projects. Long-term debt will have to be incurred to pay for these costs.

<b>Department: OTHER WATER EXTENSIONS &amp; REPLACEMENTS</b> <b>Fund: UTILITIES</b>	<b>TOTAL COST</b>
<b>WATER SYSTEM PROJECTS</b>	
Browncliff Water Line Replacement Aged infrastructure with associated reduction in system capacity	\$225,200
Communication Link Improvements - Monroe Low Service to Monroe Plant SCADA and Security communication link	\$44,000
Electrical Replacements Replacement of pump system electrical components	\$75,000
Fire Hydrant Replacement Replacement of hydrants w/o pumper nozzels and 4" fire arms	\$20,000
Mechanical Replacements Replacement of pump system mechanical components	\$175,000
Monroe Water Plant Expansion Project - Design Design of Plant Expansion - Phase 2	\$1,600,000
Monroe Water Plant Expansion Project - Land Acquisition Purchase of Easements	\$200,000
North Jordan Av. Water Line Replacement Aged infrastructure with associated reduction in system capacity	\$160,000
SCADA Communications Improvements - Monroe WTP to S. Central Booster Existing equipment is unreliable	\$23,000
Southdowns Neighborhood Utility Replacement Aged infrastructure with associated reduction in system capacity	\$345,000
Southeast Water System Improvements - Design Design of Long Range Water Capital Plan- Phase 1	\$900,000
Southeast Water System Improvemtns - Land Acquisition Purchase of Easements	\$300,000
<b>TOTAL - ALL PROJECTS:</b>	<b>4,067,200</b>

<b>Department: OTHER WASTEWATER EXTENSIONS &amp; REPLACEMENTS</b> <b>Fund: UTILITIES</b>	<b>TOTAL COST</b>
<b>WASTEWATER SYSTEM PROJECTS</b>	
Blucher Poole WWTP - Communication Backbone Replacement Existing cabling is unreliable	\$34,000
Dillman Road WWTP - Drying Bed Rehabilitation Final drying bed to be reconstructed	\$30,000
Dillman Road WWTP - Instrumentation Integration D.O. & mixed liquor in Aeration Basins, Sludge level in Clarifiers	\$42,000
Electrical Replacements Replacement of pump system electrical components	\$45,000
Mechanical Replacements Replacement of pump system mechanical components	\$105,000
Southdowns Neighborhood Utility Replacement Identified by Wet Weather Program as Area Needing Rehab.	\$345,000
East State Road 45 Improvements-45/46 Bypass to Pete Ellis INDOT Project-Wastewater Infrastructure Adjustments Within ROW	\$10,000
Knightridge Lift Station Replacement/Relocation CBU to contribute pumps and controls. Developer to contribute remaining.	\$50,000
New Subdivision Main Oversizing	\$75,000
West State Road 48 Improvements-Curry Pike to Oard Road INDOT Project- Wastewater infrastructure Adjustments Within ROW.	\$10,000
West 3rd Street Improvements-Landmark Avenue to State Road 37 DPW Project-Wastewater Infrastructure Relocation	\$45,000
<b>TOTAL - ALL PROJECTS:</b>	<b>\$791,000</b>

<b>Department:</b> OTHER STORMWATER EXTENSIONS & REPLACEMENTS <b>Fund:</b> UTILITIES	<b>TOTAL COST</b>
<b>STORMWATER SYSTEM PROJECTS</b> Kinser Pk. & Skyline Dr. Box Culvert End Repairs Public Safety	\$35,000
Southdowns Neighborhood Utility Replacement Identified by Wet Weather Program as Area Needing Rehab.	\$460,000
<b>TOTAL - ALL PROJECTS:</b>	<b>\$495,000</b>

## ENGINEERING DEPARTMENT FIVE YEAR CAPITAL PLAN

### ABOUT THIS TABLE

All costs are present worth (2004) values.  
Estimated costs include construction costs, contingency amount, and non-construction related costs.  
Operating, maintenance, and replacement costs of the proposed improvements are not included.

### WATER CAPITAL IMPROVEMENTS

	2004	2005	2006	2007	2008	2009	TOTAL
<b>MONROE WTP PROJECTS</b>							
Monroe WTP Low Service Pump Station Improvements	\$3,140,000						\$3,140,000
Monroe WTP Improvements	\$5,500,000	\$4,654,110					\$10,154,110
Monroe WTP Storage Facility			\$180,000				\$180,000
<b>DISTRIBUTION SYSTEM PROJECTS</b>							
Distribution System Improvements		\$480,000					\$480,000
Southeast Water System Improvements		\$975,000	\$6,000,000	\$4,000,000			\$10,975,000
South 1 MG Tank Painting						\$445,000	\$445,000
<b>WATER SYSTEM CAPACITY EXPANSION</b>							
Monroe WTP and Intake Expansion (24 mgd to 30 mgd) and 20,000 LF of Raw and Finished Water Mains	Note <sup>(5)</sup>		\$900,000	\$720,000	\$8,600,000	\$10,600,000	\$20,820,000
<b>WATER PROJECT TOTALS</b>	<b>\$8,640,000</b>	<b>\$6,109,110</b>	<b>\$7,080,000</b>	<b>\$4,720,000</b>	<b>\$8,600,000</b>	<b>\$11,045,000</b>	<b>\$46,194,110</b>

### WASTEWATER CAPITAL IMPROVEMENTS

	2004	2005	2006	2007	2008	2009	TOTAL
<b>BLUCHER POOLE WWTP PROJECTS</b>							
Blucher Poole WWTP Improvements Phase 1	\$760,000	\$760,000					\$1,520,000
Blucher Poole WWTP Improvements Phase 2		\$2,085,000	\$2,085,000				\$4,170,000
Blucher Poole WWTP Improvements Phase 3					\$515,000	\$515,000	\$1,030,000
<b>DILLMAN ROAD WWTP PROJECTS</b>							
Dillman Road WWTP Painting	\$300,000	\$505,000					\$805,000
Dillman Road WWTP Headworks Improvements	\$50,000	\$1,375,000	\$1,375,000				\$2,800,000
Dillman Road WWTP Disinfection Improvements <sup>(1)</sup>			\$43,992	\$219,960			\$263,952
Dillman Road WWTP Dechlorination Improvements <sup>(1)</sup>			\$35,194	\$184,766			\$219,960
Dillman Road WWTP Effluent Filtration Improvements		\$457,810	\$1,144,525	\$1,144,525			\$2,746,860
Dillman Road WWTP Security System Improvements <sup>(3)</sup>				\$24,000	\$96,000		\$120,000
Dillman Road WWTP Automation <sup>(2)</sup>				\$164,000	\$656,000		\$820,000
Dillman Road WWTP Administration Building Expansion <sup>(2)</sup>				\$84,000	\$420,000		\$504,000
<b>COLLECTION SYSTEM PROJECTS</b>							
Micro Motors Lift Station	\$600,000						\$600,000
Interceptor Sewer Capacity Improvements <sup>(4)</sup>					Note <sup>(4)</sup>		
<b>WET WEATHER PROGRAM</b>							
Consultant Engineering Services	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000		
Sewer Flow & Rainfall Monitoring Services (ADS)	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000		
Wet Weather Program Projects		\$1,500,000		\$1,500,000			
<b>WASTEWATER PROJECT TOTALS</b>	<b>\$2,095,000</b>	<b>\$7,067,810</b>	<b>\$5,068,711</b>	<b>\$3,706,251</b>	<b>\$2,072,000</b>	<b>\$515,000</b>	<b>\$15,599,772</b>

### STORMWATER CAPITAL IMPROVEMENTS

	2004	2005	2006	2007	2008	2009	TOTAL
<b>STORMWATER SYSTEM PROJECTS</b>							
Mcdonald's Project - Kirkwood Ave	\$700,000						
Jordan River - Walnut & 1st St. Bridges							
Upper Spankers @ Kirkwood (Streetscape III)		\$621,000					\$621,000
Jordan River, 2nd & Washington to 4th & Grant			\$3,450,000	\$3,450,000			\$6,900,000
Jordan River under Indiana Avenue			\$1,165,000				\$1,165,000
Jordan River, Spankers Branch under Walnut				\$2,300,000			\$2,300,000
Jordan River, Walnut to Washington					\$1,553,190		\$1,553,190
<b>STORMWATER PROJECT TOTALS</b>	<b>\$700,000</b>	<b>\$621,000</b>	<b>\$4,615,000</b>	<b>\$5,750,000</b>	<b>\$1,553,190</b>	<b>\$0</b>	<b>\$12,539,190</b>

### NOTES:

- (1) Dillman Road WWTP Disinfection Improvements and Dillman Road WWTP Dechlorination Improvements will be constructed concurrently
- (2) This project may be shifted to accommodate financial planning
- (3) Dillman Road WWTP Security System Improvements will be constructed with the Administration Building Expansion Project
- (4) Agreed Order compliance and other regulatory demands will drive the consideration for interceptor sewer capacity improvements. Funding for planning and design should be considered to begin 2008
- (5) The long range capital water plan offers alternatives that are under administrative consideration. The CBU Engineering staff recommendation is shown.

# COMBINED OPERATION & MAINTENANCE BUDGETS

Combined O&M Expense Summary	CB-1
Combined O&M Department Summary	CB-2
Combined O&M Department Budget by Cost Center	
Combined Director	CB-3
Combined General	CB-4
Combined Accounting	CB-5
Combined Purchasing	CB-6
Combined Customer Relations	CB-7
Combined Billings & Collections	CB-8
Combined Engineering	CB-9
Blucher Poole Plant	CB-10
Dillman Road Plant	CB-11
Combined Laboratory	CB-12
Monroe Treatment Plant	CB-13
Griffy Reservoir	CB-14
Lake Lemon	CB-15
Combined Transmission & Distribution	CB-16
Booster Stations	CB-17
Lift Stations	CB-18
Combined Meters	CB-19
Stormwater	CB-20
Environmental Services	CB-21
Combined Communications	CB-22

Department: ALL DEPARTMENTS Fund: UTILITIES		2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>		<b>FTE:</b>					<b>173.000</b>		
Salaries & Wages									
Salaries & Wages - Employee		5,053,250	5,735,933	5,245,190	2,263,909	5,433,382	6,122,793	877,603	16.73%
Salaries & Wages - Officers & Directors		181,320	177,355	187,430	49,565	118,956	211,227	23,797	12.70%
Employee Benefits									
FICA		471,240	428,463	489,090	230,912	554,190	484,430	-4,660	-0.95%
Pensions & Benefits		1,151,750	1,139,767	1,141,010	356,454	855,491	923,732	-217,278	-19.04%
<b>TOTAL - CATEGORY 1:</b>		<b>6,857,560</b>	<b>7,481,518</b>	<b>7,062,720</b>	<b>2,900,841</b>	<b>6,962,018</b>	<b>7,742,181</b>	<b>679,461</b>	<b>9.62%</b>
<b>2 SUPPLIES</b>									
Chemicals		361,710	288,237	367,640	117,302	281,525	382,300	14,660	3.99%
Materials & Supplies		1,561,340	1,770,698	1,561,400	444,840	1,067,616	1,450,695	-110,705	-7.09%
<b>TOTAL - CATEGORY 2:</b>		<b>1,923,050</b>	<b>2,058,935</b>	<b>1,929,040</b>	<b>562,142</b>	<b>1,349,141</b>	<b>1,832,995</b>	<b>-96,045</b>	<b>-4.98%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
Liability Insurance		335,500	356,770	425,410	72,493	173,983	400,000	-25,410	-5.97%
Utility Services									
Purchased Water		188,300	163,980	192,070	72,376	173,702	175,700	-16,370	-8.52%
Purchased Power		1,428,390	1,257,271	1,585,550	437,689	1,050,454	1,298,300	-287,250	-18.12%
Utilities General		119,250	183,594	207,460	53,889	129,334	179,300	-28,160	-13.57%
Other Services & Charges									
Contracted Labor		80,510		81,680				-81,680	-100.00%
Sludge Removal		290,900	159,780	279,990	12,391	29,738	660,000	380,010	135.72%
Training		58,650	40,592	59,390	11,052	26,525	29,800	-29,590	-49.82%
Contract Services		567,630	113,421	549,980	228,750	549,000	432,900	-117,080	-21.29%
In Lieu of Taxes		359,390	323,584	369,880	57,045	136,908	388,300	18,420	4.98%
Interdepartmental Expenditures		510,300	564,948	525,620	104,904	251,770	591,900	66,280	12.61%
Bond Issuance Cost		37,320	30,166	37,320	4,115	9,876		-37,320	-100.00%
Transportation		397,610	412,221	397,610	150,294	360,706	418,300	20,690	5.20%
Miscellaneous Expenses		134,540	10,572	134,540	24,859	59,662	246,600	112,060	83.29%
<b>TOTAL - CATEGORY 3:</b>		<b>4,508,290</b>	<b>3,616,899</b>	<b>4,846,500</b>	<b>1,229,857</b>	<b>2,951,657</b>	<b>4,821,100</b>	<b>-25,400</b>	<b>-0.52%</b>
<b>4 CAPITAL OUTLAYS</b>									
Furniture & Fixtures		144,460	178,268	144,460	89,820	215,568		-144,460	-100.00%
<b>TOTAL - CATEGORY 4:</b>		<b>144,460</b>	<b>178,268</b>	<b>144,460</b>	<b>89,820</b>	<b>215,568</b>		<b>-144,460</b>	<b>-100.00%</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>13,433,360</b>	<b>13,335,620</b>	<b>13,982,720</b>	<b>4,782,660</b>	<b>11,478,383</b>	<b>14,396,276</b>	<b>413,556</b>	<b>2.96%</b>



Department: ALL DEPARTMENTS																						
Fund: UTILITIES		11	12	21	22	23	24	31	41	42	51	61	63	64	71	72	73	75	81	91	95	Total
1 PERSONAL SERVICES																						
Salaries & Wages																						
Salaries & Wages - Employee		170,173		343,100	192,300	118,100	114,320	799,000	588,400	861,200	143,500	516,500			1,215,000	81,000	116,500	411,500	257,200	36,900	158,100	6,122,793
Salaries & Wages - Officers & Directors		181,227	30,000																			211,227
Employee Benefits																						
FICA		26,882	2,218	26,339	14,711	8,943	8,698	61,123	45,013	65,882	10,978	39,512			92,948	6,197	8,912	31,480	19,676	2,823	12,095	484,430
Pensions & Benefits		29,869	388,020	29,265	16,345	9,936	9,586	67,915	50,014	73,202	12,198	43,903			103,275	6,885	9,903	34,978	21,862	3,137	13,438	923,732
TOTAL - CATEGORY 1:		408,150	420,238	398,704	223,357	136,979	132,604	928,038	683,427	1,000,284	166,676	599,915			1,411,223	94,082	135,315	477,958	298,738	42,860	183,633	7,742,181
2 SUPPLIES																						
Chemicals									25,000	80,200	7,100	270,000										382,300
Materials & Supplies		5,000	25,000	1,600	3,300	3,900	56,800	48,400	125,300	175,382	36,900	85,300	5,200	5,000	673,375	12,400	50,000	86,700	38,238	12,000	900	1,450,695
TOTAL - CATEGORY 2:		5,000	25,000	1,600	3,300	3,900	56,800	48,400	150,300	255,582	44,000	355,300	5,200	5,000	673,375	12,400	50,000	86,700	38,238	12,000	900	1,832,995
3 OTHER SERVICES & CHARGES																						
Insurance																						
Liability Insurance			400,000																			400,000
Utility Services																						
Purchased Water												175,700										175,700
Purchased Power			10,000						136,000	380,000		519,200	5,700	900		183,300	62,900			300		1,298,300
Utilities General			41,500					6,000	51,900	33,700		38,300	4,600			1,900	1,400					179,300
Other Services & Charges																						
Contracted Labor																						
Sludge Removal									270,000	390,000												660,000
Training		5,000			1,900		400	7,000	2,000	4,000		2,100			6,600						800	29,800
Contract Services		125,000		26,000		28,900	125,000	33,000											36,000	59,000		432,900
In Lieu of Taxes			388,300																			388,300
Interdepartmental Expenditures			591,900																			591,900
Bond Issuance Cost																						
Transportation		4,800	2,300		3,500			12,500	28,000	56,000		17,000			260,000	700	700	32,800				418,300
Miscellaneous Expenses			207,000		10,000		1,000	200	500	300					8,000	16,900	2,100				600	246,600
TOTAL - CATEGORY 3:		134,800	1,641,000	26,000	15,400	28,900	126,400	58,700	488,400	864,000		752,300	10,300	900	274,600	202,800	67,100	32,800	36,000	59,300	1,400	4,821,100
4 CAPITAL OUTLAYS																						
Furniture & Fixtures																						
TOTAL - CATEGORY 4:																						
TOTAL - ALL CATEGORIES:		547,950	2,086,238	426,304	242,057	169,779	315,804	#####	1,322,127	2,119,866	210,676	1,707,515	15,500	5,900	2,359,198	309,282	252,415	597,458	372,976	114,160	185,933	14,396,276

Department: DIRECTOR	2003	2003	2004	2004	2004	2005	\$	%
Fund: ALL UTILITIES	Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>		<b>5.000</b>					
Salaries & Wages								
Salaries & Wages - Employee	73,790	53,751	76,600	27,950	67,080	170,173	93,573	122.16%
Salaries & Wages - Officers & Directc	165,320	162,165	171,430	43,828	105,187	181,227	9,797	5.71%
Employee Benefits								
FICA	18,270	16,518	18,920	5,491	13,178	26,882	7,962	42.08%
Pensions & Benefits	44,650	15,654	44,120	6,101	14,643	29,869	-14,251	-32.30%
<b>TOTAL - CATEGORY 1:</b>	<b>302,030</b>	<b>248,088</b>	<b>311,070</b>	<b>83,370</b>	<b>200,088</b>	<b>408,150</b>	<b>97,080</b>	<b>31.21%</b>
<b>2 SUPPLIES</b>								
Chemicals								
Materials & Supplies	19,250	11,746	19,250	2,936	7,046	5,000	-14,250	-74.03%
<b>TOTAL - CATEGORY 2:</b>	<b>19,250</b>	<b>11,746</b>	<b>19,250</b>	<b>2,936</b>	<b>7,046</b>	<b>5,000</b>	<b>-14,250</b>	<b>-74.03%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
Liability Insurance								
Utility Services								
Purchased Water								
Purchased Power								
Utilities General								
Other Services & Charges								
Contracted Labor								
Sludge Removal								
Training	17,300	11,233	17,550	4,461	10,706	5,000	-12,550	-71.51%
Contract Services	350,730	62,898	350,730	48,153	115,567	125,000	-225,730	-64.36%
In Lieu of Taxes								
Interdepartmental Expenditures								
Bond Issuance Cost	37,320	30,166	37,320	4,115	9,876		-37,320	-100.00%
Transportation	15,400	14,480	15,400	4,998	11,995	4,800	-10,600	-68.83%
Miscellaneous Expenses	6,420	7,905	6,420	10,677	25,625		-6,420	-100.00%
<b>TOTAL - CATEGORY 3:</b>	<b>427,170</b>	<b>126,682</b>	<b>427,420</b>	<b>72,404</b>	<b>173,770</b>	<b>134,800</b>	<b>-292,620</b>	<b>-68.46%</b>
<b>4 CAPITAL OUTLAYS</b>								
Furniture & Fixtures	20,550	16,830	20,550	704	1,690		-20,550	-100.00%
Equipment								
<b>TOTAL - CATEGORY 4:</b>	<b>20,550</b>	<b>16,830</b>	<b>20,550</b>	<b>704</b>	<b>1,690</b>		<b>-20,550</b>	<b>-100.00%</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>769,000</b>	<b>403,346</b>	<b>778,290</b>	<b>159,414</b>	<b>382,594</b>	<b>547,950</b>	<b>-230,340</b>	<b>-29.60%</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes one additional quarter of Civil City attorney's salary as per interdepartmental agreements  
Increased by \$13,900 divided between Water and Wastewater

Includes new position entitled Deputy Director to be moved in part from Environmental Services  
Increased by \$68,000 divided between Water and Wastewater

Moved Assistant Director of Accounting position to Accounting department  
Reduced by \$57,000 divided between Water and Wastewater

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

##### Contract Services

Reduced to facilitate necessary budget cuts  
Reduced by \$140,500 divided between Water and Wastewater

Department: GENERAL (USB)		2003	2003	2004	2004	2004	2005	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>							<b>1.000</b>		
Salaries & Wages									
Salaries & Wages - Employee		8,810	15,186	9,150	1,705	4,092		-9,150	-100.00%
Salaries & Wages - Officers & Directors		16,000	15,190	16,000	5,737	13,769	30,000	14,000	87.50%
Employee Benefits									
FICA		1,510	2,324	1,560	569	1,366	2,218	658	42.18%
Pensions & Benefits		3,660	710,366	3,630	161,190	386,856	388,020	384,390	10589.26%
<b>TOTAL - CATEGORY 1:</b>		<b>29,980</b>	<b>743,066</b>	<b>30,340</b>	<b>169,201</b>	<b>406,083</b>	<b>420,238</b>	<b>389,898</b>	<b>1285.10%</b>
<b>2 SUPPLIES</b>									
Chemicals		30		40				-40	-100.00%
Materials & Supplies		102,710	81,734	102,710	12,194	29,266	25,000	-77,710	-75.66%
<b>TOTAL - CATEGORY 2:</b>		<b>102,740</b>	<b>81,734</b>	<b>102,750</b>	<b>12,194</b>	<b>29,266</b>	<b>25,000</b>	<b>-77,750</b>	<b>-75.67%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
Liability Insurance		335,500	335,500	420,660	72,493	173,983	400,000	-20,660	-4.91%
Utility Services									
Purchased Water									
Purchased Power		60,900	38,681	67,610	4,759	11,422	10,000	-57,610	-85.21%
Utilities General		33,350	37,931	37,070	17,847	42,833	41,500	4,430	11.95%
Other Services & Charges									
Contracted Labor		4,380		4,430				-4,430	-100.00%
Sludge Removal		2,000		2,030				-2,030	-100.00%
Training		140		150				-150	-100.00%
Contract Services		32,690		32,690	111,976	268,742		-32,690	-100.00%
In Lieu of Taxes		359,390	323,584	369,880	57,045	136,908	388,300	18,420	4.98%
Interdepartmental Expenditures		510,300	564,948	525,620	104,904	251,770	591,900	66,280	12.61%
Bond Issuance Cost									
Transportation		3,270	2,293	3,270	13,498	32,395	2,300	-970	-29.66%
Miscellaneous Expenses		22,750		22,750	-1,723	-4,135	207,000	184,250	809.89%
<b>TOTAL - CATEGORY 3:</b>		<b>1,364,670</b>	<b>1,302,937</b>	<b>1,486,160</b>	<b>380,799</b>	<b>913,918</b>	<b>1,641,000</b>	<b>154,840</b>	<b>10.42%</b>
<b>4 CAPITAL OUTLAYS</b>									
Furniture & Fixtures		47,450	77,703	47,450	33,322	79,973		-47,450	-100.00%
Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>47,450</b>	<b>77,703</b>	<b>47,450</b>	<b>33,322</b>	<b>79,973</b>		<b>-47,450</b>	<b>-100.00%</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>1,544,840</b>	<b>2,205,440</b>	<b>1,666,700</b>	<b>595,516</b>	<b>1,429,239</b>	<b>2,086,238</b>	<b>419,538</b>	<b>25.17%</b>

#### Changes for 2005 Budget Request

##### Pensions & Benefits

Dispersed a portion of pensions & benefits throughout the departmental budgets  
Reduced by \$150,300 divided between Water and Wastewater

Recalculated in December of 2004 to reflect new information about health insurance costs  
Increased by \$85,000 divided between Water and Wastewater

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

Removed a portion of expenses previously used for energy needs at the Service Center  
Reduced by \$39,000 divided between Water and Wastewater

##### In Lieu of Taxes

Recalculated with 5% increase over 2004 agreement  
Reduced by \$18,400 divided between Water and Wastewater

##### Interdepartmental Expenditures

Recalculated in December of 2004 to reflect new information  
Increased by \$66,200 divided between Water and Wastewater

##### Miscellaneous Expenses

This line now includes rent/lease payments  
Increased by \$185,000 divided between Water and Wastewater

Department: ACCOUNTING		2003	2003	2004	2004	2004	2005	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
1 PERSONAL SERVICES		FTE:					7.000		
Salaries & Wages									
Saleries & Wages - Employee		280,660	367,044	291,340	156,664	375,994	343,100	51,760	17.77%
Salaries & Wages - Officers & Directc									
Employee Benefits									
FICA		26,300	28,078	27,310	65,916	158,199	26,339	-971	-3.56%
Pensions & Benefits		64,290	26,610	63,690	13,316	31,959	29,265	-34,425	-54.05%
TOTAL - CATEGORY 1:		371,250	421,732	382,340	235,897	566,152	398,704	16,364	4.28%
2 SUPPLIES									
Chemicals									
Materials & Supplies		7,600	12,050	7,600	4,009	9,622	1,600	-6,000	-78.95%
TOTAL - CATEGORY 2:		7,600	12,050	7,600	4,009	9,622	1,600	-6,000	-78.95%
3 OTHER SERVICES & CHARGES									
Insurance									
Liability Insurance									
Utility Services									
Purchased Water									
Purchased Power									
Utilities General					62	149			
Other Services & Charges									
Contracted Labor									
Sludge Removal									
Training		2,830	760	2,880				-2,880	-100.00%
Contract Services		18,890		18,890			26,000	7,110	37.64%
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation									
Miscellaneous Expenses		140		140				-140	-100.00%
TOTAL - CATEGORY 3:		21,860	760	21,910	62	149	26,000	4,090	18.67%
4 CAPITAL OUTLAYS									
Furniture & Fixtures		13,580	9,308	13,580	1,964	4,714		-13,580	-100.00%
Equipment									
TOTAL - CATEGORY 4:		13,580	9,308	13,580	1,964	4,714		-13,580	-100.00%
TOTAL - ALL CATEGORIES:		414,290	443,850	425,430	241,932	580,636	426,304	874	0.21%

#### Changes for 2005 Budget Request

##### Salaries & Wages

Four positions have been moved to create a new department exclusively responsible for Billings & Collections  
Reduced by \$114,500 divided between Water and Wastewater

Moved Assistant Director of Accounting position from the Director's department to the Accounting department  
Increased by \$57,000 divided between Water and Wastewater

Includes new position entitled Data Processing Manager  
Increased by \$47,000 divided between Water and Wastewater

##### Materials & Supplies

A portion of this expense has been moved to the new Billings & Collections department  
Reduced by \$5,200 divided between Water and Wastewater

Department: PURCHASING		2003	2003	2004	2004	2004	2005	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>			<b>FTE:</b>				<b>6.000</b>		
Salaries & Wages									
Salaries & Wages - Employee		180,530	188,542	187,400	76,356	183,254	192,300	4,900	2.61%
Salaries & Wages - Officers & Direct									
Employee Benefits									
FICA		17,240	14,424	17,890	5,841	14,019	14,711	-3,179	-17.77%
Pensions & Benefits		42,130	13,670	41,740	6,490	15,577	16,345	-25,395	-60.84%
<b>TOTAL - CATEGORY 1:</b>		<b>239,900</b>	<b>216,636</b>	<b>247,030</b>	<b>88,687</b>	<b>212,850</b>	<b>223,357</b>	<b>-23,673</b>	<b>-9.58%</b>
<b>2 SUPPLIES</b>									
Chemicals									
Materials & Supplies		10,170	5,872	10,170	1,223	2,935	3,300	-6,870	-67.55%
<b>TOTAL - CATEGORY 2:</b>		<b>10,170</b>	<b>5,872</b>	<b>10,170</b>	<b>1,223</b>	<b>2,935</b>	<b>3,300</b>	<b>-6,870</b>	<b>-67.55%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
Liability Insurance									
Utility Services									
Purchased Water									
Purchased Power									
Utilities General					48	115			
Other Services & Charges									
Contracted Labor									
Sludge Removal									
Training		3,240	2,394	3,300	320	768	1,900	-1,400	-42.42%
Contract Services		4,700		4,700	312	749		-4,700	-100.00%
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation		4,670	3,246	4,670	1,138	2,731	3,500	-1,170	-25.05%
Miscellaneous Expenses		12,330		12,330	4,064	9,754	10,000	-2,330	-18.90%
<b>TOTAL - CATEGORY 3:</b>		<b>24,940</b>	<b>5,640</b>	<b>25,000</b>	<b>5,882</b>	<b>14,117</b>	<b>15,400</b>	<b>-9,600</b>	<b>-38.40%</b>
<b>4 CAPITAL OUTLAYS</b>									
Furniture & Fixtures		3,310	796	3,310	1,659	3,982		-3,310	-100.00%
Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>3,310</b>	<b>796</b>	<b>3,310</b>	<b>1,659</b>	<b>3,982</b>		<b>-3,310</b>	<b>-100.00%</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>278,320</b>	<b>228,944</b>	<b>285,510</b>	<b>97,451</b>	<b>233,884</b>	<b>242,057</b>	<b>-43,453</b>	<b>-15.22%</b>

#### Changes for 2005 Budget Request

##### Transportation

Fuel prices are constantly rising

This line has been increased by an average of 20% for each department

Department: CUSTOMER RELATIONS		2003	2003	2004	2004	2004	2005	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
1 PERSONAL SERVICES		FTE:					4.000		
Salaries & Wages									
Saleries & Wages - Employee		235,090	190,263	244,030	49,694	119,266	118,100	-125,930	-51.60%
Salaries & Wages - Officers & Directo									
Employee Benefits									
FICA		22,160	14,555	23,000	3,802	9,124	8,943	-14,057	-61.12%
Pensions & Benefits		54,150	13,794	53,640	4,224	10,138	9,936	-43,704	-81.48%
TOTAL - CATEGORY 1:		311,400	218,612	320,670	57,720	138,527	136,979	-183,691	-57.28%
2 SUPPLIES									
Chemicals									
Materials & Supplies		146,200	136,802	146,200	45,592	109,421	3,900	-142,300	-97.33%
TOTAL - CATEGORY 2:		146,200	136,802	146,200	45,592	109,421	3,900	-142,300	-97.33%
3 OTHER SERVICES & CHARGES									
Insurance									
Liability Insurance									
Utility Services									
Purchased Water									
Purchased Power									
Utilities General					34	82			
Other Services & Charges									
Contracted Labor									
Sludge Removal									
Training		290	10	300	2,800	6,720		-300	-100.00%
Contract Services		4,530		4,530	7,392	17,741	28,900	24,370	537.97%
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation					1,400	3,360			
Miscellaneous Expenses		23,600		23,600				-23,600	-100.00%
TOTAL - CATEGORY 3:		28,420	10	28,430	11,626	27,902	28,900	470	1.65%
4 CAPITAL OUTLAYS									
Furniture & Fixtures		6,540	4,936	6,540	40,481	97,154		-6,540	-100.00%
Equipment									
TOTAL - CATEGORY 4:		6,540	4,936	6,540	40,481	97,154		-6,540	-100.00%
TOTAL - ALL CATEGORIES:		492,560	360,360	501,840	155,419	373,005	169,779	-332,061	-66.17%

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes additional personnel costs to upgrade a temporary employee to full time  
Increased by \$25,000 divided between Water and Wastewater

##### Materials & Supplies

The portion of this expense for Baugh Printing has been moved to the new Billings & Collections department  
Reduced by \$132,000 divided between Water and Wastewater

##### Contract Services

This line includes expenditures for a temporary staffing contract  
Increased by \$20,000 divided between Water and Wastewater

Department: BILLINGS & COLLECTION		2003	2003	2004	2004	2004	2005	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>			<b>FTE:</b>				<b>4.000</b>		
Salaries & Wages									
Salaries & Wages - Employee							114,320	114,320	
Salaries & Wages - Officers & Direct									
Employee Benefits									
FICA							8,698	8,698	
Pensions & Benefits							9,586	9,586	
<b>TOTAL - CATEGORY 1:</b>							132,604	132,604	
<b>2 SUPPLIES</b>									
Chemicals									
Materials & Supplies							56,800	56,800	
<b>TOTAL - CATEGORY 2:</b>							56,800	56,800	
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
Liability Insurance									
Utility Services									
Purchased Water									
Purchased Power									
Utilities General									
Other Services & Charges									
Contracted Labor									
Sludge Removal									
Training							400	400	
Contract Services							125,000	125,000	
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation									
Miscellaneous Expenses							1,000	1,000	
<b>TOTAL - CATEGORY 3:</b>							126,400	126,400	
<b>4 CAPITAL OUTLAYS</b>									
Furniture & Fixtures									
Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>							315,804	315,804	

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes four positions previously under the Accounting department  
Increased by \$114,500 divided between Water and Wastewater

##### Materials & Supplies

Includes Baugh Printing expenses previously included in the Customer Relations department  
Increased by \$132,000 divided between Water and Wastewater

##### Training

Includes expenses for additional training needs  
Increased by \$1,000 divided between Water and Wastewater

##### Contracted Services

Includes collection agency retainage  
Increased by \$6,000 divided between Water and Wastewater

##### Miscellaneous Expenses

Includes online payment services, postage, and change of address forms  
Increased by \$1,200 divided between Water and Wastewater

Department: ENGINEERING		2003	2003	2004	2004	2004	2005	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>			<b>FTE:</b>				<b>20.000</b>		
Salaries & Wages									
Salaries & Wages - Employee		471,960	557,520	489,900	248,222	595,733	799,000	309,100	63.09%
Salaries & Wages - Officers & Directors									
Employee Benefits									
FICA		42,490	42,650	44,100	18,989	45,574	61,123	17,023	38.60%
Pensions & Benefits		103,840	40,420	102,890	21,099	50,637	67,915	-34,975	-33.99%
<b>TOTAL - CATEGORY 1:</b>		<b>618,290</b>	<b>640,590</b>	<b>636,890</b>	<b>288,310</b>	<b>691,944</b>	<b>928,038</b>	<b>291,148</b>	<b>45.71%</b>
<b>2 SUPPLIES</b>									
Chemicals									
Materials & Supplies		26,700	43,489	26,700	8,982	21,557	48,400	21,700	81.27%
<b>TOTAL - CATEGORY 2:</b>		<b>26,700</b>	<b>43,489</b>	<b>26,700</b>	<b>8,982</b>	<b>21,557</b>	<b>48,400</b>	<b>21,700</b>	<b>81.27%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
Liability Insurance									
Utility Services									
Purchased Water									
Purchased Power									
Utilities General		2,340	5,749	2,610	803	1,927	6,000	3,390	129.89%
Other Services & Charges									
Contracted Labor									
Sludge Removal									
Training		12,600	7,508	12,790	730	1,752	7,000	-5,790	-45.27%
Contract Services		36,500	5,554	36,500	2,226	5,342	33,000	-3,500	-9.59%
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation		21,120	20,474	21,120	7,258	17,419	12,500	-8,620	-40.81%
Miscellaneous Expenses		1,090	210	1,090	21	50	200	-890	-81.65%
<b>TOTAL - CATEGORY 3:</b>		<b>73,650</b>	<b>39,495</b>	<b>74,110</b>	<b>11,038</b>	<b>26,491</b>	<b>58,700</b>	<b>-15,410</b>	<b>-20.79%</b>
<b>4 CAPITAL OUTLAYS</b>									
Furniture & Fixtures		18,420	25,254	18,420	2,474	5,938		-18,420	-100.00%
Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>18,420</b>	<b>25,254</b>	<b>18,420</b>	<b>2,474</b>	<b>5,938</b>		<b>-18,420</b>	<b>-100.00%</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>737,060</b>	<b>748,828</b>	<b>756,120</b>	<b>310,804</b>	<b>745,929</b>	<b>1,035,138</b>	<b>279,018</b>	<b>36.90%</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes one previously vacant position entitled Assistant Engineer  
Increased by \$50,000 divided between Water and Wastewater

Includes one vacant position entitled Senior Project Coordinator  
Increased by \$32,000 divided between Water and Wastewater

Includes CBU's portion of a civil city engineer as per interdepartmental agreements  
Increased by \$13,000 divided between Water and Wastewater

Removed position entitled Web/Information Manager  
Reduced by \$47,000 divided between Water and Wastewater

##### Contracted Services

Includes CBU's portion of an aerial flyover for orthophotos, planimetrics, and contours (GIS update)  
Increased by \$60,000 divided between Water and Wastewater

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department



Department: BLUCHER PLANT Fund: ALL UTILITIES	2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>					<b>16.000</b>		
Salaries & Wages								
Salaries & Wages - Employee	534,150	481,223	554,450	208,234	499,762	588,400	33,950	6.12%
Salaries & Wages - Officers & Direct								
Employee Benefits								
FICA	48,080	36,814	49,910	15,930	38,232	45,013	-4,897	-9.81%
Pensions & Benefits	117,520	34,889	116,440	17,700	42,480	50,014	-66,426	-57.05%
<b>TOTAL - CATEGORY 1:</b>	<b>699,750</b>	<b>552,926</b>	<b>720,800</b>	<b>241,864</b>	<b>580,473</b>	<b>683,427</b>	<b>-37,373</b>	<b>-5.18%</b>
<b>2 SUPPLIES</b>								
Chemicals	36,950	14,628	37,320	9,347	22,433	25,000	-12,320	-33.01%
Materials & Supplies	117,230	162,516	117,230	43,122	103,493	125,300	8,070	6.88%
<b>TOTAL - CATEGORY 2:</b>	<b>154,180</b>	<b>177,144</b>	<b>154,550</b>	<b>52,469</b>	<b>125,926</b>	<b>150,300</b>	<b>-4,250</b>	<b>-2.75%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
Liability Insurance								
Utility Services								
Purchased Water								
Purchased Power	121,700	135,106	135,090	46,600	111,840	136,000	910	0.67%
Utilities General	43,150	67,151	47,900	11,525	27,660	51,900	4,000	8.35%
Other Services & Charges								
Contracted Labor								
Sludge Removal	106,680	20,021	93,180	1,510	3,624	270,000	176,820	189.76%
Training	1,060	2,415	1,080	199	478	2,000	920	85.19%
Contract Services	12,950		12,950	12,160	29,184		-12,950	-100.00%
In Lieu of Taxes								
Interdepartmental Expenditures								
Bond Issuance Cost								
Transportation	25,610	34,700	25,610	11,098	26,635	28,000	2,390	9.33%
Miscellaneous Expenses	170	86	170	13	31	500	330	194.12%
<b>TOTAL - CATEGORY 3:</b>	<b>311,320</b>	<b>259,479</b>	<b>315,980</b>	<b>83,105</b>	<b>199,452</b>	<b>488,400</b>	<b>172,420</b>	<b>54.57%</b>
<b>4 CAPITAL OUTLAYS</b>								
Furniture & Fixtures	6,130	14,277	6,130	117	281		-6,130	-100.00%
Equipment								
<b>TOTAL - CATEGORY 4:</b>	<b>6,130</b>	<b>14,277</b>	<b>6,130</b>	<b>117</b>	<b>281</b>		<b>-6,130</b>	<b>-100.00%</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>1,171,380</b>	<b>1,003,826</b>	<b>1,197,460</b>	<b>377,555</b>	<b>906,131</b>	<b>1,322,127</b>	<b>124,667</b>	<b>10.41%</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes two currently vacant positions not utilized in 2003 or 2004  
Increased by \$5,000

##### Chemicals

Recalculated to more accurately reflect chemical needs and increasing prices  
Increased by \$7,600

##### Materials & Supplies

Recalculated to more accurately reflect supply needs and increasing prices  
Increased by \$27,770

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

##### Sludge Removal

Due to the Monroe Landfill closing, this expense is unclear at this time and includes a contingent amount  
Increased by \$250,000

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: DILLMAN PLANT Fund: ALL UTILITIES		2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>		<b>FTE:</b>					<b>17.500</b>		
Salaries & Wages									
Salaries & Wages - Employee		750,110	787,461	778,410	338,992	813,581	861,200	82,790	10.64%
Salaries & Wages - Officers & Direct									
Employee Benefits									
FICA		67,510	60,241	70,060	25,933	62,239	65,882	-4,178	-5.96%
Pensions & Benefits		165,030	57,091	163,470	28,814	69,154	73,202	-90,268	-55.22%
<b>TOTAL - CATEGORY 1:</b>		<b>982,650</b>	<b>904,793</b>	<b>1,011,940</b>	<b>393,739</b>	<b>944,974</b>	<b>1,000,284</b>	<b>-11,656</b>	<b>-1.15%</b>
<b>2 SUPPLIES</b>									
Chemicals		91,920	79,305	92,840	26,634	63,922	80,200	-12,640	-13.61%
Materials & Supplies		162,070	226,000	162,070	72,894	174,946	175,382	13,312	8.21%
<b>TOTAL - CATEGORY 2:</b>		<b>253,990</b>	<b>305,305</b>	<b>254,910</b>	<b>99,528</b>	<b>238,867</b>	<b>255,582</b>	<b>672</b>	<b>0.26%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
Liability Insurance									
Utility Services									
Purchased Water									
Purchased Power		500,240	454,421	555,270	123,810	297,144	380,000	-175,270	-31.56%
Utilities General		20,820	31,482	23,120	11,968	28,723	33,700	10,580	45.76%
Other Services & Charges									
Contracted Labor									
Sludge Removal		182,220	139,759	184,780	10,881	26,114	390,000	205,220	111.06%
Training		7,360	5,667	7,360	785	1,884	4,000	-3,360	-45.65%
Contract Services		65,840		65,840	15,961	38,306		-65,840	-100.00%
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation		61,810	52,934	61,810	19,790	47,496	56,000	-5,810	-9.40%
Miscellaneous Expenses		380	264	380	10	24	300	-80	-21.05%
<b>TOTAL - CATEGORY 3:</b>		<b>838,670</b>	<b>684,527</b>	<b>898,560</b>	<b>183,205</b>	<b>439,692</b>	<b>864,000</b>	<b>-34,560</b>	<b>-3.85%</b>
<b>4 CAPITAL OUTLAYS</b>									
Furniture & Fixtures		8,300	2,240	8,300	5,248	12,595		-8,300	-100.00%
Equipment									
<b>TOTAL - CATEGORY 4:</b>		<b>8,300</b>	<b>2,240</b>	<b>8,300</b>	<b>5,248</b>	<b>12,595</b>		<b>-8,300</b>	<b>-100.00%</b>
<b>TOTAL - ALL CATEGORIES:</b>		<b>2,083,610</b>	<b>1,896,865</b>	<b>2,173,710</b>	<b>681,720</b>	<b>1,636,128</b>	<b>2,119,866</b>	<b>-53,844</b>	<b>-2.48%</b>

#### Changes for 2005 Budget Request

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

Dillman recently entered into a contract with Energy Systems Group guaranteeing annual energy savings  
Reduced by \$150,000

##### Sludge Removal

Due to the Monroe Landfill closing, this expense is unclear at this time and includes a contingent amount  
Increased by \$250,000

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: LABORATORY		2003	2003	2004	2004	2004	2005	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
1 PERSONAL SERVICES		FTE:					4.000		
Salaries & Wages									
Saleries & Wages - Employee		138,680	130,742	143,960	61,644	147,946	143,500	-460	-0.32%
Salaries & Wages - Officers & Directo									
Employee Benefits									
FICA		12,490	10,002	12,970	4,716	11,318	10,978	-1,992	-15.36%
Pensions & Benefits		30,520	9,479	30,240	5,240	12,575	12,198	-18,042	-59.66%
TOTAL - CATEGORY 1:		181,690	150,223	187,170	71,600	171,839	166,676	-20,494	-10.95%
2 SUPPLIES									
Chemicals		6,490	7,172	6,590	3,159	7,582	7,100	510	7.74%
Materials & Supplies		29,510	42,482	29,510	17,695	42,468	36,900	7,390	25.04%
TOTAL - CATEGORY 2:		36,000	49,654	36,100	20,854	50,050	44,000	7,900	21.88%
3 OTHER SERVICES & CHARGES									
Insurance									
Liability Insurance									
Utility Services									
Purchased Water									
Purchased Power									
Utilities General									
Other Services & Charges									
Contracted Labor									
Sludge Removal									
Training		510		520				-520	-100.00%
Contract Services									
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation		120		120				-120	-100.00%
Miscellaneous Expenses									
TOTAL - CATEGORY 3:		630		640				-640	-100.00%
4 CAPITAL OUTLAYS									
Furniture & Fixtures									
Equipment									
TOTAL - CATEGORY 4:									
TOTAL - ALL CATEGORIES:		218,320	199,877	223,910	92,454	221,888	210,676	-13,234	-5.91%

Department: MONROE PLANT Fund: ALL UTILITIES	2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>	<b>FTE:</b>					<b>12.500</b>		
Salaries & Wages								
Salaries & Wages - Employee	491,400	439,816	510,080	187,072	448,973	516,500	6,420	1.26%
Salaries & Wages - Officers & Direct								
Employee Benefits								
FICA	44,230	33,646	45,910	14,311	34,346	39,512	-6,398	-13.94%
Pensions & Benefits	108,110	31,887	107,120	15,901	38,163	43,903	-63,218	-59.02%
<b>TOTAL - CATEGORY 1:</b>	<b>643,740</b>	<b>505,349</b>	<b>663,110</b>	<b>217,284</b>	<b>521,482</b>	<b>599,915</b>	<b>-63,195</b>	<b>-9.53%</b>
<b>2 SUPPLIES</b>								
Chemicals	226,320	187,132	230,850	78,162	187,589	270,000	39,150	16.96%
Materials & Supplies	109,290	78,316	109,290	29,070	69,768	85,300	-23,990	-21.95%
<b>TOTAL - CATEGORY 2:</b>	<b>335,610</b>	<b>265,448</b>	<b>340,140</b>	<b>107,232</b>	<b>257,357</b>	<b>355,300</b>	<b>15,160</b>	<b>4.46%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>								
Insurance								
Liability Insurance								
Utility Services								
Purchased Water	188,300	163,980	192,070	72,376	173,702	175,700	-16,370	-8.52%
Purchased Power	494,030	424,796	548,380	178,225	427,740	519,200	-29,180	-5.32%
Utilities General	12,440	36,985	13,810	10,377	24,905	38,300	24,490	177.34%
Other Services & Charges								
Contracted Labor								
Sludge Removal								
Training	1,360	2,176	1,380	905	2,172	2,100	720	52.17%
Contract Services		30,754		69	166			
In Lieu of Taxes								
Interdepartmental Expenditures								
Bond Issuance Cost								
Transportation	16,410	14,750	16,410	5,804	13,930	17,000	590	3.60%
Miscellaneous Expenses	540		540	240	576		-540	-100.00%
<b>TOTAL - CATEGORY 3:</b>	<b>713,080</b>	<b>673,441</b>	<b>772,590</b>	<b>267,996</b>	<b>643,190</b>	<b>752,300</b>	<b>-20,290</b>	<b>-2.63%</b>
<b>4 CAPITAL OUTLAYS</b>								
Furniture & Fixtures	3,660	3,095	3,660	255	612		-3,660	-100.00%
Equipment								
<b>TOTAL - CATEGORY 4:</b>	<b>3,660</b>	<b>3,095</b>	<b>3,660</b>	<b>255</b>	<b>612</b>		<b>-3,660</b>	<b>-100.00%</b>
<b>TOTAL - ALL CATEGORIES:</b>	<b>1,696,090</b>	<b>1,447,333</b>	<b>1,779,500</b>	<b>592,767</b>	<b>1,422,641</b>	<b>1,707,515</b>	<b>-71,985</b>	<b>-4.05%</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes one previously vacant position entitled Maintenance Mechanic  
Increased by \$30,000

##### Materials & Supplies

Includes increased cost of chlorine which is expected to triple  
Increased by \$60,400

Includes increased cost of lime which is expected to triple  
Increased by \$23,600

Includes cost of a new sludge dryer  
Increased by \$6,000

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

##### Equipment

The servers at this plant are in need of replacement  
Increased by \$7,500

Department: LAKE GRIFFY Fund: ALL UTILITIES		2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>		<b>FTE:</b>					<b>.000</b>		
Salaries & Wages									
Salaries & Wages - Employee		10,370		10,770				-10,770	-100.00%
Salaries & Wages - Officers & Directors									
Employee Benefits									
FICA		940		970				-970	-100.00%
Pensions & Benefits		2,290		2,270				-2,270	-100.00%
<b>TOTAL - CATEGORY 1:</b>		<b>13,600</b>		<b>14,010</b>				<b>-14,010</b>	<b>-100.00%</b>
<b>2 SUPPLIES</b>									
Chemicals									
Materials & Supplies		8,010	5,264	8,010	849	2,038	5,200	-2,810	-35.08%
<b>TOTAL - CATEGORY 2:</b>		<b>8,010</b>	<b>5,264</b>	<b>8,010</b>	<b>849</b>	<b>2,038</b>	<b>5,200</b>	<b>-2,810</b>	<b>-35.08%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
Liability Insurance									
Utility Services									
Purchased Water									
Purchased Power		4,170	4,820	4,630	2,514	6,034	5,700	1,070	23.11%
Utilities General		4,610	1,203	80,120	453	1,087	4,600	-75,520	-94.26%
Other Services & Charges									
Contracted Labor									
Sludge Removal									
Training									
Contract Services									
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation									
Miscellaneous Expenses									
<b>TOTAL - CATEGORY 3:</b>		<b>8,780</b>	<b>6,023</b>	<b>84,750</b>	<b>2,967</b>	<b>7,121</b>	<b>10,300</b>	<b>-74,450</b>	<b>-87.85%</b>
<b>4 CAPITAL OUTLAYS</b>									
Furniture & Fixtures									
Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>		<b>30,390</b>	<b>11,287</b>	<b>106,770</b>	<b>3,816</b>	<b>9,158</b>	<b>15,500</b>	<b>-91,270</b>	<b>-85.48%</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Removed previously budgeted salaries & wages because they have not been used  
Reduced by \$10,700

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

##### Utilities General

2004 budget inflated due to a stormwater service charge  
Reduced by \$75,500

Department: LAKE LEMON Fund: ALL UTILITIES		2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>		<b>FTE:</b>					<b>.000</b>		
Salaries & Wages									
Salaries & Wages - Employee		5,190		5,390				-5,390	-100.00%
Salaries & Wages - Officers & Directors									
Employee Benefits									
FICA		470		490				-490	-100.00%
Pensions & Benefits		1,150		1,140				-1,140	-100.00%
<b>TOTAL - CATEGORY 1:</b>		<b>6,810</b>		<b>7,020</b>				<b>-7,020</b>	<b>-100.00%</b>
<b>2 SUPPLIES</b>									
Chemicals									
Materials & Supplies		7,720	4,993	7,720	2,344	5,626	5,000	-2,720	-35.23%
<b>TOTAL - CATEGORY 2:</b>		<b>7,720</b>	<b>4,993</b>	<b>7,720</b>	<b>2,344</b>	<b>5,626</b>	<b>5,000</b>	<b>-2,720</b>	<b>-35.23%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
Liability Insurance									
Utility Services									
Purchased Water									
Purchased Power		310	878	350			900	550	157.14%
Utilities General									
Other Services & Charges									
Contracted Labor									
Sludge Removal									
Training									
Contract Services									
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation									
Miscellaneous Expenses		1,020		1,020				-1,020	-100.00%
<b>TOTAL - CATEGORY 3:</b>		<b>1,330</b>	<b>878</b>	<b>1,370</b>			<b>900</b>	<b>-470</b>	<b>-34.31%</b>
<b>4 CAPITAL OUTLAYS</b>									
Furniture & Fixtures									
Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>		<b>15,860</b>	<b>5,871</b>	<b>16,110</b>	<b>2,344</b>	<b>5,626</b>	<b>5,900</b>	<b>-10,210</b>	<b>-63.38%</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Removed previously budgeted salaries & wages because they have not been used  
Reduced by \$5,390

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

##### Miscellaneous Expenses

Removed previously budgeted miscellaneous expenses because they have not been used  
Reduced by \$1,020

Department: TRANSMISSION & DISTRIBUTION		2003	2003	2004	2004	2004	2005	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
1 PERSONAL SERVICES		FTE:						45.000	
Salaries & Wages									
Saleries & Wages - Employee		863,370	1,515,344	896,190	542,266	1,301,438	1,215,000	318,810	35.57%
Salaries & Wages - Officers & Directc									
Employee Benefits									
FICA		77,710	91,985	80,660	41,483	99,560	92,948	12,288	15.23%
Pensions & Benefits		189,950	87,176	188,210	46,093	110,622	103,275	-84,935	-45.13%
TOTAL - CATEGORY 1:		1,131,030	1,694,505	1,165,060	629,842	1,511,621	1,411,223	246,163	21.13%
2 SUPPLIES									
Chemicals									
Materials & Supplies		456,080	665,915	456,080	157,341	377,618	673,375	217,295	47.64%
TOTAL - CATEGORY 2:		456,080	665,915	456,080	157,341	377,618	673,375	217,295	47.64%
3 OTHER SERVICES & CHARGES									
Insurance									
Liability Insurance									
Utility Services									
Purchased Water									
Purchased Power									
Utilities General					30	72			
Other Services & Charges									
Contracted Labor		76,130		77,250				-77,250	-100.00%
Sludge Removal									
Training		11,570	5,213	11,680	852	2,045	6,600	-5,080	-43.49%
Contract Services		250		250				-250	-100.00%
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation		223,020	241,365	223,020	76,986	184,766	260,000	36,980	16.58%
Miscellaneous Expenses		41,160		41,160	4,370	10,488	8,000	-33,160	-80.56%
TOTAL - CATEGORY 3:		352,130	246,578	353,360	82,238	197,371	274,600	-78,760	-22.29%
4 CAPITAL OUTLAYS									
Furniture & Fixtures		16,520	13,135	16,520	3,596	8,630		-16,520	-100.00%
Equipment									
TOTAL - CATEGORY 4:		16,520	13,135	16,520	3,596	8,630		-16,520	-100.00%
TOTAL - ALL CATEGORIES:		1,955,760	2,620,133	1,991,020	873,017	2,095,241	2,359,198	368,178	18.49%

#### Changes for 2005 Budget Request

##### Salaries & Wages

Includes \$0.42 per hour increase for union workers as per union contracts (3% increase overall)  
Increased by \$46,000 divided between Water and Wastewater

##### Contracted Labor

Moved Contracted Labor expenditures to Salaries & Wages  
Reduced by \$75,000 divided between Water and Wastewater

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

##### Miscellaneous Expenses

Includes miscellaneous expenses budgeted but not used in 2003 and 2004 to be used for maintenance on structures and lines  
Re-budgeted at \$42,000 divided between Water and Wastewater

Department: BOOSTER STATIONS		2003	2003	2004	2004	2004	2005	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
1 PERSONAL SERVICES		FTE:					3.000		
Salaries & Wages									
Saleries & Wages - Employee		89,190	95,610	92,580	13,749	32,998	81,000	-11,580	-12.51%
Salaries & Wages - Officers & Directc									
Employee Benefits									
FICA		8,030	7,350	8,340	1,052	2,524	6,197	-2,144	-25.70%
Pensions & Benefits		19,630	6,970	19,450	1,169	2,805	6,885	-12,565	-64.60%
TOTAL - CATEGORY 1:		116,850	109,930	120,370	15,969	38,327	94,082	-26,289	-21.84%
2 SUPPLIES									
Chemicals									
Materials & Supplies		15,070	12,449	15,070	3,636	8,726	12,400	-2,670	-17.72%
TOTAL - CATEGORY 2:		15,070	12,449	15,070	3,636	8,726	12,400	-2,670	-17.72%
3 OTHER SERVICES & CHARGES									
Insurance									
Liability Insurance									
Utility Services									
Purchased Water									
Purchased Power		178,710	149,545	198,370	63,047	151,313	183,300	-15,070	-7.60%
Utilities General		1,610	1,722	1,790	271	650	1,900	110	6.15%
Other Services & Charges									
Contracted Labor									
Sludge Removal									
Training									
Contract Services									
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation		260	716	260			700	440	169.23%
Miscellaneous Expenses		16,950		16,950	7,187	17,249	16,900	-50	-0.29%
TOTAL - CATEGORY 3:		197,530	151,983	217,370	70,505	169,212	202,800	-14,570	-6.70%
4 CAPITAL OUTLAYS									
Furniture & Fixtures									
Equipment									
TOTAL - CATEGORY 4:									
TOTAL - ALL CATEGORIES:		329,450	274,362	352,810	90,110	216,265	309,282	-43,529	-12.34%

#### Changes for 2005 Budget Request

##### Transportation

Fuel prices are constantly rising

This line has been increased by an average of 20% for each department



Department: LIFT STATIONS		2003	2003	2004	2004	2004	2005	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>			<b>FTE:</b>				<b>4.000</b>		
Salaries & Wages									
Salaries & Wages - Employee		140,440	136,829	145,780	41,249	98,998	116,500	-29,280	-20.09%
Salaries & Wages - Officers & Directc									
Employee Benefits									
FICA		12,640	10,467	13,130	3,156	7,573	8,912	-4,218	-32.12%
Pensions & Benefits		30,900	9,920	30,620	3,506	8,415	9,903	-20,717	-67.66%
<b>TOTAL - CATEGORY 1:</b>		<b>183,980</b>	<b>157,216</b>	<b>189,530</b>	<b>47,911</b>	<b>114,986</b>	<b>135,315</b>	<b>-54,215</b>	<b>-28.60%</b>
<b>2 SUPPLIES</b>									
Chemicals									
Materials & Supplies		63,970	87,252	63,970	16,638	39,931	50,000	-13,970	-21.84%
<b>TOTAL - CATEGORY 2:</b>		<b>63,970</b>	<b>87,252</b>	<b>63,970</b>	<b>16,638</b>	<b>39,931</b>	<b>50,000</b>	<b>-13,970</b>	<b>-21.84%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
Liability Insurance									
Utility Services									
Purchased Water									
Purchased Power		68,240	48,721	75,750	18,681	44,834	62,900	-12,850	-16.96%
Utilities General		930	1,371	1,040	467	1,121	1,400	360	34.62%
Other Services & Charges									
Contracted Labor									
Sludge Removal									
Training									
Contract Services									
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation		510	745	510			700	190	37.25%
Miscellaneous Expenses		7,340	2,107	7,340			2,100	-5,240	-71.39%
<b>TOTAL - CATEGORY 3:</b>		<b>77,020</b>	<b>52,944</b>	<b>84,640</b>	<b>19,148</b>	<b>45,955</b>	<b>67,100</b>	<b>-17,540</b>	<b>-20.72%</b>
<b>4 CAPITAL OUTLAYS</b>									
Furniture & Fixtures									
Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>		<b>324,970</b>	<b>297,412</b>	<b>338,140</b>	<b>83,697</b>	<b>200,872</b>	<b>252,415</b>	<b>-85,725</b>	<b>-25.35%</b>

#### Changes for 2005 Budget Request

##### Purchased Power

Cinergy has announced an increase in electricity rates before the start of 2005  
This line has been increased by approximately 12% to reflect that change

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: METER SERVICES		2003	2003	2004	2004	2004	2005	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
1 PERSONAL SERVICES		FTE:						12.000	
Salaries & Wages									
Saleries & Wages - Employee		343,610	430,713	356,670	170,066	408,158	411,500	54,830	15.37%
Salaries & Wages - Officers & Directc									
Employee Benefits									
FICA		30,930	32,949	32,110	13,010	31,224	31,480	-630	-1.96%
Pensions & Benefits		75,600	31,227	74,910	14,456	34,693	34,978	-39,932	-53.31%
TOTAL - CATEGORY 1:		450,140	494,889	463,690	197,532	474,076	477,958	14,268	3.08%
2 SUPPLIES									
Chemicals									
Materials & Supplies		113,960	75,866	113,960	13,884	33,322	86,700	-27,260	-23.92%
TOTAL - CATEGORY 2:		113,960	75,866	113,960	13,884	33,322	86,700	-27,260	-23.92%
3 OTHER SERVICES & CHARGES									
Insurance									
Liability Insurance									
Utility Services									
Purchased Water									
Purchased Power									
Utilities General									
Other Services & Charges									
Contracted Labor									
Sludge Removal									
Training									
Contract Services									
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation		24,080	26,518	24,080	8,324	19,978	32,800	8,720	36.21%
Miscellaneous Expenses									
TOTAL - CATEGORY 3:		24,080	26,518	24,080	8,324	19,978	32,800	8,720	36.21%
4 CAPITAL OUTLAYS									
Furniture & Fixtures									
Equipment									
TOTAL - CATEGORY 4:									
TOTAL - ALL CATEGORIES:		588,180	597,273	601,730	219,740	527,375	597,458	-4,272	-0.71%

#### Changes for 2005 Budget Request

##### Materials & Supplies

Includes \$85,000 to replace outdated meters  
Increased by \$16,000 divided between Water and Wastewater

##### Transportation

Fuel prices are constantly rising  
This line has been increased by an average of 20% for each department

Department: STORMWATER Fund: ALL UTILITIES		2003 Budget	2003 Actual	2004 Budget	2004 thru May	2004 Projected	2005 Request	\$ Change	% Change
<b>1 PERSONAL SERVICES</b>		<b>FTE:</b>					<b>5.000</b>		
Salaries & Wages									
Salaries & Wages - Employee		176,780	143,068	183,500	40,627	97,505	257,200	73,700	40.16%
Salaries & Wages - Officers & Direct									
Employee Benefits									
FICA		15,920	10,945	16,520	3,108	7,459	19,676	3,156	19.10%
Pensions & Benefits		38,900	35,910	38,540	2,705	6,492	21,862	-16,678	-43.27%
<b>TOTAL - CATEGORY 1:</b>		<b>231,600</b>	<b>189,923</b>	<b>238,560</b>	<b>46,440</b>	<b>111,456</b>	<b>298,738</b>	<b>60,178</b>	<b>25.23%</b>
<b>2 SUPPLIES</b>									
Chemicals									
Materials & Supplies		141,740	99,271	141,800	7,512	18,029	38,238	-103,562	-73.03%
<b>TOTAL - CATEGORY 2:</b>		<b>141,740</b>	<b>99,271</b>	<b>141,800</b>	<b>7,512</b>	<b>18,029</b>	<b>38,238</b>	<b>-103,562</b>	<b>-73.03%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
Liability Insurance			21,270	4,750				-4,750	
Utility Services									
Purchased Water									
Purchased Power									
Utilities General									
Other Services & Charges									
Contracted Labor									
Sludge Removal									
Training		60	2,355	60				-60	-100.00%
Contract Services		7,900	14,215	7,900	22,747	54,593	36,000	28,100	355.70%
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation		1,080		1,080				-1,080	-100.00%
Miscellaneous Expenses		600		600				-600	-100.00%
<b>TOTAL - CATEGORY 3:</b>		<b>9,640</b>	<b>37,840</b>	<b>14,390</b>	<b>22,747</b>	<b>54,593</b>	<b>36,000</b>	<b>21,610</b>	<b>150.17%</b>
<b>4 CAPITAL OUTLAYS</b>									
Furniture & Fixtures			10,694						
Equipment									
<b>TOTAL - CATEGORY 4:</b>			<b>10,694</b>						
<b>TOTAL - ALL CATEGORIES:</b>		<b>382,980</b>	<b>337,728</b>	<b>394,750</b>	<b>76,699</b>	<b>184,078</b>	<b>372,976</b>	<b>-21,774</b>	<b>-5.52%</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Now exclusively includes five employees spending 100% of their time on stormwater  
No longer includes various portions of other salaries that were included in the past

Department: ENVIRONMENTAL SERVICES		2003	2003	2004	2004	2004	2005	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
1 PERSONAL SERVICES		FTE:						1.500	
Salaries & Wages									
Saleries & Wages - Employee		96,110	66,788	99,770	31,926	76,622	36,900	-62,870	-63.01%
Salaries & Wages - Officers & Directc									
Employee Benefits									
FICA		8,650	5,109	8,980	2,442	5,862	2,823	-6,157	-68.56%
Pensions & Benefits		21,150	4,842	20,960	2,714	6,513	3,137	-17,823	-85.03%
TOTAL - CATEGORY 1:		125,910	76,739	129,710	37,082	88,997	42,860	-86,850	-66.96%
2 SUPPLIES									
Chemicals									
Materials & Supplies		22,760	17,411	22,760	4,683	11,239	12,000	-10,760	-47.28%
TOTAL - CATEGORY 2:		22,760	17,411	22,760	4,683	11,239	12,000	-10,760	-47.28%
3 OTHER SERVICES & CHARGES									
Insurance									
Liability Insurance									
Utility Services									
Purchased Water									
Purchased Power		90	303	100	53	127	300	200	200.00%
Utilities General									
Other Services & Charges									
Contracted Labor									
Sludge Removal									
Training									
Contract Services		32,650		15,000	7,704	18,490	59,000	44,000	293.33%
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation									
Miscellaneous Expenses									
TOTAL - CATEGORY 3:		32,740	303	15,100	7,757	18,617	59,300	44,200	292.72%
4 CAPITAL OUTLAYS									
Furniture & Fixtures									
Equipment									
TOTAL - CATEGORY 4:									
TOTAL - ALL CATEGORIES:		181,410	94,453	167,570	49,522	118,853	114,160	-53,410	-31.87%

#### Changes for 2005 Budget Request

##### Salaries & Wages

Removed a currently vacant position entitled Environmental Projects Coordinator  
Reduced by \$29,000

##### Contract Services

CBU will absorb a portion of the Illinois Central Spring Project  
Increased by \$44,000

Department: COMMUNICATIONS		2003	2003	2004	2004	2004	2005	\$	%
Fund: ALL UTILITIES		Budget	Actual	Budget	thru May	Projected	Request	Change	Change
<b>1 PERSONAL SERVICES</b>							<b>5.500</b>		
Salaries & Wages									
Salaries & Wages - Employee		163,010	136,033	169,220	67,493	161,983	158,100	-11,120	-6.57%
Salaries & Wages - Officers & Direct									
Employee Benefits									
FICA		15,670	10,406	16,260	5,163	12,392	12,095	-4,165	-25.62%
Pensions & Benefits		38,280	9,862	37,930	5,737	13,769	13,438	-24,492	-64.57%
<b>TOTAL - CATEGORY 1:</b>		<b>216,960</b>	<b>156,301</b>	<b>223,410</b>	<b>78,393</b>	<b>188,143</b>	<b>183,633</b>	<b>-39,777</b>	<b>-17.80%</b>
<b>2 SUPPLIES</b>									
Chemicals									
Materials & Supplies		1,300	1,270	1,300	236	566	900	-400	-30.77%
<b>TOTAL - CATEGORY 2:</b>		<b>1,300</b>	<b>1,270</b>	<b>1,300</b>	<b>236</b>	<b>566</b>	<b>900</b>	<b>-400</b>	<b>-30.77%</b>
<b>3 OTHER SERVICES &amp; CHARGES</b>									
Insurance									
Liability Insurance									
Utility Services									
Purchased Water									
Purchased Power									
Utilities General					4	10			
Other Services & Charges									
Contracted Labor									
Sludge Removal									
Training		330	861	340			800	460	135.29%
Contract Services					50	120			
In Lieu of Taxes									
Interdepartmental Expenditures									
Bond Issuance Cost									
Transportation		250		250				-250	-100.00%
Miscellaneous Expenses		50		50			600	550	1100.00%
<b>TOTAL - CATEGORY 3:</b>		<b>630</b>	<b>861</b>	<b>640</b>	<b>54</b>	<b>130</b>	<b>1,400</b>	<b>760</b>	<b>118.75%</b>
<b>4 CAPITAL OUTLAYS</b>									
Furniture & Fixtures									
Equipment									
<b>TOTAL - CATEGORY 4:</b>									
<b>TOTAL - ALL CATEGORIES:</b>		<b>218,890</b>	<b>158,432</b>	<b>225,350</b>	<b>78,683</b>	<b>188,839</b>	<b>185,933</b>	<b>-39,417</b>	<b>-17.49%</b>

#### Changes for 2005 Budget Request

##### Salaries & Wages

Removed position entitled Water Quality Coordinator entirely  
Reduced by \$38,000 divided between Water and Wastewater

##### Training

Includes expenses for additional training needs  
Increased by \$1,660 divided between Water and Wastewater